

GOVERNMENT OF INDIA

CIVIL ACCOUNT CODE.

VOLUME II.



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CIVIL ACCOUNT CODE.

VOLUME II

Explanations

The work of an Account Office falls principally under two main divisions,—(1) Audit and (2) Accounts

The earlier Chapters of this volume deal with audit They are followed by Chapters devoted to accounts

At the end are added a few Chapters on miscellaneous subjects not strictly falling under either of the two main divisions

The general principles laid down in this volume may be taken as a guide in the Account Offices of other departments in so far as they are applicable

The instructions regarding Accounts Current and Government Securities in Trust are however, binding on other departments

In other matters of detail they are guided by their own Codes

In this Code the terms Accountant General and Assistant Accountant General signify, in the case of the minor provinces Comptroller and Assistant Comptroller respectively The references to the Civil Service Regulations are to the fourth edition

Chapter 34.—Audit Principles and Arrangements.

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Object of Audit

ge 475, Article 721-I (a)—

Cancel the semicolon at the end of this clause, and add the following —

“Whether ab initio, by re appropriation or by supplementary grants,”

2nd List—1814

- (c) that payment has, as a fact, been made, and has been made to the proper person, and that it has been so acknowledged and recorded that a second claim against Government on the same account is impossible

II —As regards receipts, to see that all sums receivable are duly paid to the proper officer and brought to credit by him. The audit of receipts, however, is in a great measure carried out by departmental officers (See Chapters 2 and 45)

Post-Audit

722 The greater part of the payments made by Government is made by Treasury Officers either before any audit, or upon an audit of a limited character by controlling departmental officers, in the manner prescribed in Volume I. The payments are then reported and accounted for to the Audit Department which deals with them according to the rules in this Code

Pre-Audit

723 For service payments made at a Presidency or chief Provincial town it is usually arranged that the vouchers shall be submitted to the Audit Department before payment, and that payment shall be made only on audited bills

The method of audit described in this and the following Chapters is generally applicable to post audit. The differences as regards pre audit are stated in the Chapters on Presidency payments

District Auditor

724 One clerk, known as the district auditor, is primarily responsible for the audit and adjustment of all the accounts of a district both of service and of debt and remittance heads. The bills of Gazetted Officers and of officers referred to in Article 814 Note 3 including those for travelling allowances and of pensioners may with advantage be audited by separate groups, but the district auditor is responsible for seeing that the bills or vouchers which he transfers to these separate groups agree with the entries in the lists of payments that they are recovered after audit

the groups concerned
in the objection book
concerned. Similarly
deposits may be entrusted

to separate clerks, but the district auditor is still responsible that the lists of receipts and payments agree with the cash account and bi monthly lists of payments, and also (if the arrangement is that he shall dispose of the vouchers in making over the lists of bills and of deposits paid) that there is a voucher complete and in due form for every recorded payment or that objection is taken and explanation demanded

1. Personal advances made to a Gazetted Officer should be passed on for audit in the same way as Gazetted Officers' pay bills

725 Every list or schedule which forms part of the month's accounts and works up to the general cash account should pass through the hands

of the district auditor, and before passing on the list or schedule to any other person he must test the total of it against the entry in the cash account, or list of payments, and must mark the total of the schedule as well as the corresponding entry in the cash account or list of payments as "agreed," and initial them. The first duty of the person who now has to dispose of it is to see that the detailed entries recorded on it work up to the total thus agreed. He is, therefore, to perform the addition of the money column, and initial the total as "checked." Only after this is done it is permissible to proceed to the audit of the detailed entries.

District Groups.

726. The fundamental principle of the responsibility of a single person for all the accounts of a district can, in practice, be worked in two ways,—either the establishment of the Treasury audit and account department of the Accountant General's office may be broken up into groups, each charged with the accounts of a group of districts, or a single clerk may deal with all the accounts of one or more districts.

1 The chief advantage claimed for the latter system is that personal responsibility is more easily enforced against a single person than against a group. On the other hand, the more varied work of a group suits better with the unequal experience and intelligence of different men, affords a better training, and makes it easier to provide for the absence of men on leave or the drafting of any for special work.

Central Audit of Certain Payments.

727. Certain classes of payments enumerated in Chapter 58 have been removed from the audit of local offices, and placed under that of the Comptroller, India Treasuries.

readily understood The note which serves as the audit encasement may run as follows —

Charge—Sudder office establishment	Rs
Tehsildars and establishments	1 976
	2 341
Total amount of bill	4 407
Admitted Rs 382—Objected to	25
as per details following —	
A B acting for C D acting allowance drawn at 50 per cent should be 20 per cent	25
R18 pay of E F newly appointed held under objection pending receipt of health certificate	

1 The object of the rule is only to secure that every voucher shall be complete and intelligible in itself, and shall formally record its adjustment so that a stranger may at glance without doubt or delay, see exactly what detailed entries in the Classified Abstracts are covered by any given voucher

Review of Audit

730. The audit of Treasury Account Department vouchers, whether recorded in an audit register or not, must be reviewed by one of the Superintending Staff, who, as he passes each voucher, should place a distinctive mark (either his initials or some shorter distinctive mark) under the encasement of the voucher and against the entry, if any, in the audit register this must be done before the Classified Abstracts are posted. The Gazetted Officer's review of the Treasury account should be taken in hand immediately after the compilation of the accounts in the Abstracts (see Article 731B)

NOTE—Here and elsewhere the term Superintending Staff must not be held to include "Examiners" without the express sanction of the Comptroller General in each case

731 The officer in charge of Gazetted Officers' audit should personally review from 25 to 10 per cent of their salary and travelling allowance bills, the proportion varying with the number of Treasuries in the Province the Accountant General will fix the proportion for each office within these limits. The balance of the bills in each case will be reviewed by the Superintending Staff. The officer in charge of pension audit and each of the Superintending Staff should review from 5 to 10 per cent of the pension bills. Every gratuity bill should be reviewed by the Gazetted Officer in charge. The review prescribed in this Article should be made immediately after audit and before the bills are posted in the Abstracts.

NOTE 1—Salary bills of Non-Gazetted Officers who draw on separate vouchers should be reviewed as if they were the bills of Gazetted Officers.

NOTE 2—The Accountant General is not to exercise a review of Gazetted Officers' travelling allowance bills and of Non-Gazetted Officers' salary bills (but not of Gazetted Officers' salary bills) drawn on or other than those in charge of Gazetted Audit.

NOTE 3—A register adapted as required by the other cases similar to the one prescribed in the first clause of Article 731B shall be maintained with the review of the bills referred to in this Article.

731A. The concurrent review of other bills should be divided among the Superintending Staff, their respective responsibilities being prescribed

by the Accountant General in the Office Manual. Subsequent review by Gazetted Officer should be made in the manner laid down in Article 731B.

NOTE 1—It is left to the Accountant General to fix percentage of unregistered bills,

NOTE 2—Superintendents of Sections should report the result of their review to the Accountant General through the Deputy Accountant General, bringing only important errors, gross omissions and irregularities to notice. The report should be made in a separate book for each district and not in loose sheets.

731B. The Accountant General or his Deputy should keep a register of Treasury accounts, with 12 monthly columns, and every month, as soon as the accounts are posted, should enter against each selected Treasury the name or designation of the officer by whom a review of that month's account is to be made in such way as to ensure that the accounts of every district are reviewed by a Gazetted Officer at least once in each year. The reviewing officer will call for the Cash Account, the two lists of payments, the schedules and all the vouchers except those referred to in Article 731, and subject them to a careful test audit. Re-audit of 5 to 10 per cent. is sufficient in the case of Deposit, Bills, Cheques and Interest payment vouchers, but the Deposit and Bill Registers must be looked into, and report made of their condition as well as of that of the Audit Registers generally. He should mark off the required percentage on the schedules at random, take up the vouchers, check them with the entries in the schedules, and re-audit them, he should see, also, whether the schedules have been properly dealt with by the auditors (Article 725). He should subject the Cash Account to audit as may be possible (*e.g.*, the Fine statements, discounts on stamps, and division of opium receipts), and the Plus and Minus memoranda should be checked with the accounts. Having thus generally reviewed the accounts he will have the vouchers put up in the Audit Registers (with the exceptions already noted), see that all have been properly audited and due objections taken, and initial bills and registers. The most important part of the Gazetted Officer's review should be the audit of the establishment, travelling allowance and contingent bills, so as to see that no charges have been improperly passed, he should examine the registers also to ascertain that they are properly kept in accordance with rule and that a sufficient check exists over both fixed and variable charges. Finally, he will submit, through the Deputy Accountant General, an audit report to the Accountant General in a form to be prescribed by that officer. The report should be made in a bound book and show only important errors and irregularities.

NOTE 1—Any portion of this check which is exercised by a Gazetted Officer in the course of his ordinary duties need not again be exercised by him or by any other officer in the course of this review. Detailed orders on this point should be inserted in the Office Manual.

NOTE 2—The review should be made for the review of charges of establish-

ments of more importance than abstract bills and at the same time of detailed bills received during the month. It is more important to see that no charges are improperly passed than to see that they are properly recorded when passed. It is not as a rule necessary to total the items or examine the sub-vouchers except those for telegrams, service stamps and important bills. The reviewing officer should be careful

to see that special charges (Article 833) are properly recorded in the register (Form 104) and that periodical charges (Article 834) are brought on to the Contingent Register as well as the Special Register. In districts, the Accountant General may allow the review of his review provided the period of one year within which the review should be reviewed is not thereby extended to more than

18 months

731C. The Accountant General should keep himself informed as to the completion of the Gazetted Officer's review, its condition being reported to the Comptroller General in a note to the Statement of Arrears.

Auditors' Duties.

732. The following is a list of the more important points requiring the attention of auditors —

- (a) That the expenditure is warranted by order of Government, special or general, and generally that it has been provided for in the Budget Estimates.

Article 732 (b), page 480—

For "greater than the occasion demands" substitute "extravagant"

Add the following note under Article 732 (b) —

"NOTE.—In cases of extravagant expenditure, he is at liberty to report to the Government of India or to the Head of the audit office. Such correspondence shall be initiated, and after the reference will be made, may in any case make a direct report to the Government of India or to the Head of the audit office. Such correspondence shall be initiated, and after the reference will be made, may in any case make a direct report to the Government of India or to the Head of the audit office."

An audit officer shall not order the recovery of such expenditure requested by the proper administrative authority

the Treasury Officer

- (h) That they are stamped "paid"
- (i) That there are no erasures, and that any alterations in the totals are attested by the officer concerned as many times as they are made
- (j) That stamps are affixed to all vouchers for sums in excess of Rs. 20, and that they are punched, but see Articles 7 and 8
- (k) That no payment is made on a voucher or order signed by a clerk instead of the head of an office, or on a voucher or order signed with a stamp, and that copies of sanctions are certified by the sanctioning officer or by a Gazetted Officer authorised to sign for him
- (l) In all cases in which it is prescribed that agreement should be effected between two different documents, the fact of the agreement should be noted on both the documents and initialled by the auditor who makes the agreement

- (m) That, if a voucher be paid by transfer, it is stamped as having been so paid, that the head to which the amount is credited is noted on it and that the credit is traced in the cash account when possible
- (n) That Fund and Income Tax deductions have been correctly made
- (o) As regards receipts, to see that all sums due to be received are duly paid to the proper officer and brought to credit by him in the Government account
- (p) That no bills for any allowance not claimed within six months of its becoming due has been paid without the sanction of the Accountant General
- (q) That the audit checks are observed in spirit and not in the letter as opposed to the spirit

Cheques

732A A special kind of paper protected by a water mark, 24 lbs cream wove double foolscap, has been prescribed for cheque forms, and for such forms this kind of paper only may be used. It is obtainable from the Controller of Stamps Stationery and Printing, and in indenting for it great care should be exercised to ask only for the exact quantity necessary for printing the number of cheque forms. It should be seen that the correct number of cheque forms is obtained from the Press in exchange for the paper delivered. Each sheet is sufficient for 8 cheque forms. No stock of this paper need be kept in the Account Office, supplies received from the Controller of Stamps Stationery and Printing being at once made over to the Press for the printing of the cheque forms. The forms should be kept under lock and key in the custody of a Gazetted Officer who should maintain an account of them and obtain proper acknowledgments for all issues he may make. Stock should be taken at least once a year.

Chapter 35.—Gazetted Officers' Audit.

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Objects to be attained.

733. In the case of an effective officer, the duty of the audit office, beyond testing the formal completeness of a voucher, is—

- (a) to see that the officer is legally entitled to the pay, &c, that it is claimed and is admissible in respect of a post to which he has been duly appointed, and of which he is actually in charge;

1. Of course no claim can be admitted for service in a post not duly sanctioned, or for pay not assigned or provided for the post held by the officer

- (b) to record the payment as a check on a second claim by the same officer and as a guide in calculating the allowances admissible in case of future leave;

- (c) to record the employment as a check on future claims to leave and pension;

- (d) in some cases, to record the employment in a scale register as a check on appointments in excess of the sanctioned scale

734. In the case of any officer on leave, it is necessary to see that leave has been granted, that it has not been exceeded, and that the allowance claimed is covered by the rules proper to the case. For example, in the case of an officer on privilege leave, it is necessary to see that he has been in charge of the post the pay of which he claims, on such terms as to give him a right to resume charge at once.

List of Registers.

735. For several purposes various records are provided for (a) and (b) the audit registers (Article 737); for (c) the history of services (Article 784); for (d) the scale register (Article 790).

Disallowances.

736. The consideration whether the pay drawn is *admissible* involves disallowances of improper claims and watching the recovery of money improperly drawn. The procedure in raising, communicating, and adjusting retrenchments is laid down in the Chapter on Objections (47)

Audit Register.

Form and Sub divisions of Register

737. The Audit Register (Form 88) should be printed on royal paper and bound up for use in volumes of convenient thickness, each form being numbered, the number thus assigned will hereafter be spoken of as the *audit number*

1 At Calcutta and Bombay, etc., where many officers of other provinces draw pay once only or while on leave in India a second register may be provided in Form 89. In this register payments of salaries and also advances made under Article 759 are entered chronologically without distinction but an alphabetical index of names may be added, if thought convenient.

738 It is within the discretion of the Accountant General to bring all officers of all classes together in a single series, or to assign separate volumes to different classes for instance, the register may be divided into four series,—one taking all Military Officers in Civil employ, a second, Medical Officers and Chaplains, a third all other officers bearing European names, a fourth, all other officers bearing Native names. It must, however, be understood that although the plan of grouping is left to discretion, yet when a particular arrangement has been selected it must be adhered to, and may not be altered without the permission of the Comptroller General, as frequent changes in the plan of registering the names will necessarily entail difficulties in tracing the past services of officers. The object to be attained is that the audit register shall be neither too small nor too large and that a new clerk taking up a pay voucher shall know at sight in what volume of the register he should look for the name

2 In some cases as for instance when a Local Fund appointment paid for by fixed allowances is held as a collateral charge by a Gazetted Officer it may be convenient for purposes of audit that the appointments and not the names of the officers should be the heads of the Audit Register. The names of successive incumbents with dates may be entered in the space for orders

739 The names should be entered alphabetically, that is, either each register will proceed from A to Z for all names of the class for which it is set apart, or, if classification is not adopted, each volume will take up a certain part of the alphabet. Some blank sheets should be left after each initial letter for future entries during the currency of the register

Opening of Register

740. The form of register provides columns for the audit of the bills of three complete years, and the new registers should be prepared shortly

before the close of such a period, the current registers should be taken up by a person of some intelligence, the names to be omitted should be struck through with a coloured pencil, and the remaining ones re-numbered according to the corrected alphabetical order. At foot of the page containing the last name of one initial letter should be noted the number of leaves to be left blank after it for future entries.

741 All orders of unexpired force, any leave unexpired, any transfer ordered but not carried out, must be brought forward in the new register, and should, therefore, be mailed for the copyist's guidance by the person correcting the register.

742 The auditor, when he passes the last month's bill, must mark any outstanding objection and see it brought forward in the new register.

743 When the new register has been prepared by the copyist, it should be laid with the old one before a *Gazetted Officer* who should see that the necessary particulars have been correctly transferred and set his initials against the total salary in the first money column as authority for, and a guide to, the auditing clerk. The particular Funds to which each officer is liable to subscribe as well as allowances other than salary and exchange compensation should be entered in the blank lines left for that purpose.

New Names

744 It will be remembered that no pay can be passed to a *Gazetted Officer* who has not drawn pay for the last month unless either he is newly appointed to the service of Government (in which case his name will be entered and a slip issued as provided in Article 746), or he produces a last pay certificate signed or countersigned by the authorities at the India Office or by the Accountant General of another province. Care must be taken, therefore, in entering new names or re-introducing old ones that no pay is passed unless supported by a last pay certificate, except in the case of an officer newly appointed in India to Government service when a health certificate is required.

745 When an officer takes a last pay certificate out of his province, a new money column should be filled with 0 0 0 and signed, and the fact and the date of the grant of such a certificate should be noted in the blank space on the right hand page. This will prevent pay being passed to him until a fresh money column is opened for him on the register.

Alterations of Pay, etc

746 On receipt of every Government Gazette the *Gazetted Officer* in charge should with a coloured pencil set against each notification a mark for each officer affected thereby and the auditing clerk, after posting the entry for each name as briefly as possible, will mark off the pencil line and if necessary, fill up a new money column. In entering the order any convenient abbreviations may be used. The *Gazetted Officer* should re-check the register with the Gazette, and if all necessary entries have been

747. If the rates of deduction alter for any reason, or if an officer reverts without a new order to his former scale of pay, a new money column should be filled up and initialed, but no slip notice need be issued. The date above the money column should be filled in at once, only if the changed rate necessarily takes effect from the date of the orders: if it involve any previous transfer of charge, receipt of certificate of taking charge should first be awaited.

1. If one item of deduction vary without alteration of salary or other deductions correction may be made in red ink without transfer of all the particulars to another money column: the date from which the corrected amount is payable being noted against it.

2. Changes in the Fund only rights of I. C. S. and Military Officers should be communicated to Treasury Officers—see Article 31. Note.

748. If the Gazette order notify a temporary grade promotion for a term already expired a new money column need not be opened unless it be thought necessary. If it is not opened the salary claimable should be named in the slip referred to in Article 746, and neatly entered in detail in the space for note of peculiar payments, etc., in the middle of the right-hand page of the register, with a guide letter, which may be set also (1) in the money column temporarily affected by the order (2) against the note of the order, and (3) in the *cages* provided for the months for which the allowance is due: on payment, the date of the voucher will be noted in the cages against the letter.

Leave and Transfer

749. The particulars of leave and transfer also will in part be filled up from the Gazette, the first two columns in every case: then the first two under "Leave" or the first three under "Transfer". In the column "Article of Civil Service Regulations," the nature of the leave taken should be denoted by appropriate letters, such as F, MC, P, etc., followed by the number of the Article of the edition of the Civil Service Regulations.

then in force under which the leave is granted, the period of absence can only be filled in after return. The date of taking or resigning charge can only be entered from the report of transfer, and a vacancy in these columns will always give warning that some further information is required and must be called for. The column "Number and date of reference" is for the record of letters addressed to the officer regarding joining time objections, etc.

1 When furlough or leave is granted by a Local Government to a Military Officer, the Accountant General should report to the Account Officer in charge of the officer's record of pension service the dates of commencement and termination of the furlough or leave.

750. In the case of leaves succeeding each other as subsidiary leave and furlough, the day which reckons as the first day of each will appear in the column of "charge when resigned," and that which reckons as the last of each, in the column of "charge when taken" the column "period of absence" then filled up will show whether or not the period granted has been overstayed.

751. In the case of transfer the "joining time admissible" noted at the time of posting the order will, by comparison with the "time taken in joining," show whether, and by how much, the proper joining time has been exceeded.

Charge Certificates

752. Certificates of giving over and taking charge, or of going on and returning from leave, should be noted in the audit register immediately on receipt, and after the entries have been checked by the Gazetted Officer they should be given to the poster of the history of services and, when necessary, to the poster of the permanent advance register. After this they should be pasted in a separate file, and may be destroyed at the end of the first complete year.

NOTE.—In the case of officers stationed at a Presidency or other town in which the pre audit system is in force, on a transfer of charge the relieving officer should be required to furnish to the Account Office specimen signatures of the relieving officer. (See Article 1023A.)

If space is exhausted

753. Twenty-five money columns are provided in the register form, and if it should become necessary to open a twenty sixth or if any of the several spaces provided for note of orders, remarks, objections, etc., be exhausted, then in order to avoid actual transfer of audit, a slip of thin but tough paper may be pasted by the upper edge, so as to cover the space which has proved insufficient. This plan is only a make shift to avoid a transfer but in some provinces, without some such artifice, transfers might be frequent and confusing, and they must always be troublesome, since all current particulars must be carried to the new page just as at the opening of a new register (Article 740).

Audit of Salary Bills.

General

754. Audit will be recorded under the heading "Date of payment of Bills" in the cage of the month for which the pay is due, i.e., by the

labour of which the salary is earned, not of the month in which it is issued. The name of the treasury from which payment is taken should be entered in red ink above the date of payment, but the entry need not be repeated unless the Treasury is changed. When a payment appears in an Exchange Account, the name of the account and the month of adjustment should be similarly noted in red ink. If the amount of the bill be the same as was passed for the last month, it is sufficient to note in the register the date of payment, if any further payment be made afterwards under new orders, the new date would also be entered, with a letter guiding the eye to an explanatory note in the space provided therefor in the form and to the note of the order. If there be any change in the rate of salary as compared with the last month, it will be better to enter the amount as well as the date. The amount noted should be the gross amount paid, including the amount of fund and income tax deductions and over payments recovered. If, in any month exemption from income tax is claimed the amount so exempted should be entered with the appropriate particulars in the space left for that purpose at foot of the right hand page of the Audit Register and care should be taken that the annual limit prescribed in Article 34 (a) C A C Vol I is not exceeded.

1. Suppose that in the first money column the rate of pay is shown as P400 under date 1st June 1890 and the second R450 under date 15th February 1891. If then for earlier months R400 (gross) only be drawn for later ones P450 and for February R425 no note of amount is needed on the right hand page in the cages for July to January but in February a cage R425 would be entered along with the date and in March a R450. Thus an entry without specification of amount will always be understood to be for the same amount as that last recorded.

755 After the necessary encasement of the voucher, the audit clerk should lay it with the register before the Superintendent or the Gazetted Officer in charge, who will attest the encasement and initial the register. Particulars of objection if any will be posted in the space provided in the audit register and duly attested by the Reviewing Officer, and the voucher will be ready for surrender to the poster of the Classified Abstract. But if the ground of objection be only non receipt of a complete certificate of transfer of charge where the transfer involved moving to another station no note of it need be made under "Particulars of objection" as the absence of a certificate in such a case is shown in the form under the head "Particulars of leave and transfer."

1. When the review of Gazetted Officers' bills is divided between the Superintendent and the Gazetted Officer it should be so arranged that every class of officers passes under the review of the latter at least once in every quarter.

Finance Department Officers

756 The bills for salaries and other allowances of officers in independent charge of Account Offices will after detailed audit and record in the local offices be forwarded in original for final audit and record to the Comptroller India Treasuries. The bills of other officers of the Finance Department attached to any local Account Office must be audited by the officer in independent charge personally. For charges of Deputy Auditors General paid elsewhere than in Calcutta see Article 1172.

757 A return showing separately the pay, retiring and other allowances drawn by all officers in departments under the direct administration of the

Government of India in the Department of Finance must be forwarded monthly to the Comptroller General so as to reach him not later than the 27th of each month.

Officers serving under Contracts

758. No pay should be passed to any officer on a contract of service made in England until the contract shall have been examined and registered by the Accountant General, who will bring to the notice of the Local Government any case in which pay is stated in sterling

Advances to Gazetted Officers

Advances in India

759. Salary and allowances advanced under proper sanction to Gazetted Officers come under audit in the same way as salary payments made on due date, and should be entered accordingly in the audit register. An advance made on transfer or at the port of arrival to enable an officer to join his appointment should be debited to Advances Recoverable, unless the officer is proceeding to another circle of audit, in which case it should be reported through the last pay certificate to the auditing officer and debited to him in Account Current. On receipt of intimation of the advance through the last-pay certificate, the auditing officer will make a transfer entry in his account for the month in which the advance is made, debiting the amount to "Advances Recoverable" by credit to "Account Current," and will note the advance in the audit register and enter it in the column "Advances Recoverable" in the objection book. The transfer entry should be communicated at once to the Account Current Section.

1 It should be clearly understood that these instructions to debit in Account Current apply only to the case of an advance, not to an issue of pay to an officer producing a last pay certificate and requiring a new last pay certificate before he can draw pay elsewhere.

2 Any demand against the estate of a Military Officer who, obtaining an advance of pay under the rules when proceeding on furlough or sick leave dies before the end of the term which the advance covers, is remitted but not any other advance or demand.

760. Advances for house building should be recorded in the audit register, and in the event of an officer being transferred to another province or department, a debit should be raised in the Exchange Account for the unrecovered balance.

761. When an advance is made under Article 52 it will either be taken against Advances Recoverable, or, if the pay of the officer taking the advance is under the audit of another Account Officer, it will be debited to such other officer in Account Current. If necessary, warning may be sent to the Treasury Officer who generally issues pay.

Advances in England

762. An advance made in England to enable an officer to return to duty is reported to the auditing officer through the last-pay certificate. It should at once be entered in Indian currency in the audit register and in the column "Service payments for recovery" in the objection book.

1 For the rate of exchange at which the advance is to be converted into Indian currency, see Article 66 of the Civil Service Regulations

2 Any portion of the absentee allowances issued in England which falls due after disembarkation in India should be adjusted at the official rate of exchange. Any over payment should be recovered from the first bill presented by the officer on his return to duty

763. These advances are recoverable by monthly instalments of not less than one third of salary. The recoveries may be made either by short payments or in cash, and be adjusted in accordance with Articles 990, 992 and 992A

1 This Article does not apply to advances granted under the Military Leave Rules to Military Officers in civil employ subject to those rules. See note under clause (c) Article 64 of Civil Service Regulations

764 Advances made in England to officers of the Royal Indian Marine on returning from leave or on returning from temporary retirement are recovered in India by monthly instalments of one fourth of the pay drawn by the officers

765 All advances made by the India Office are advised monthly to the Comptroller General. Their recovery is watched through monthly statements which the respective audit officers are required to submit to the Comptroller General showing only the advances that have been completely recovered during the month. Along with these statements the audit officers should also report to the Comptroller General the cases of officers transferred to other circles of audit or cases in which advances cannot be recovered in India owing to the death of the officer or to his absence from India on leave or for any other reason. At the close of each year the Comptroller General forwards for explanation to the audit officers concerned a statement showing the names of officers and the amount of advances which have been outstanding for more than twelve months. The Comptroller General reports to the India Office cases in which recoveries cannot be made in India as they are reported to him from time to time

1 Advances which are merely the subject of adjustment and not of recovery by instalment are not included in the India Office lists nor does their recovery require to be reported to that office

2 If any amount advanced should be debited in the inward Account Current from London the attention of the Comptroller General should be drawn and note of the account in which the debit appeared should be made in the memorandum certifying completed recovery. No credit for such a recovery should be made in the London portion of the account without special orders

766 Advances of pay of every description made in England (except where security has been required) are not recoverable in the event of the death of the recipient before the equivalent in pay has become due. Otherwise without the *previous* sanction of the Secretary of State no officer may be exempted from the refund of money especially advanced to him from the Home Treasury

1 If an uncontracted servant dies or is dismissed before the recovery is complete advice must be promptly sent to the India Office through the Comptroller General in order that the sureties may be required to pay the balance. The date of death or dismissal should invariably be stated in the advice

House rent Recoveries

767 When Government has to pay rent for any house occupied by a Civil Officer, the actual rent, if the officer occupies the whole house, or a fair share to be determined by the Superintending Engineer or by an Executive Engineer with his countersignature, if he occupies a part, should be recovered from the officer. If an officer has to pay rent for a public building occupied by him, it should be recovered and credited to the Public Works Department.

Recoveries on account of Furniture grants

768 Rules for the supply of furniture and the grant of furniture allowances have been prescribed in Home Department No 490 99, dated 1st March 1904, as amended by Home Department No 4140, dated 2nd November 1909, circulated with Finance Department No 5762 Ex, dated 16th November 1909. No recoveries are made from Lieutenant Governors for furniture supplies, but a recovery at 5 per cent on the capital cost is made from Chief Commissioners in British India, Residents of the first class, and Agents to Governor General. The recoveries are to be credited under "Percentages on Furniture supplied for High Officers" under "XXV—Miscellaneous". The audit to be exercised by the account officers in each case is of a simple kind confined chiefly to seeing that such classes of articles as are purchasable through the Secretary of State under the rules are not purchased in this country, and that the disbursements are properly vouched and do not exceed the limits prescribed.

Supply of furniture for residences of Political Officers serving in Native States

769 In Foreign Department Resolution No 3274-Est B, dated 21st October 1910, the following rules have been laid down for the supply of furniture for the residences of Political Officers serving in Native States, irrespective of whether the residences are the properties of Government or a Durbar, provided they had previously been partially or wholly furnished —

(1) Linen, crockery (other than that of a toilet service), cutlery, cooling utensils, lamps, pianos and their accessories, pillows, cushions, glass ware, and perishable cane furniture will not be provided at the expense of Government.

(2) The entertainment of any special establishment for the custody of furniture will not be sanctioned.

(3) The purchase of second hand furniture, except furniture belonging to the Durbar concerned, will not be allowed. In view, however, of the difficulties which would, in some cases, attend the disposal by owners locally of articles of furniture at present existing, the Government of India are prepared to make an exception in favour of such articles, if suitable, but this concession will not apply to articles of the kind described under (1).

(4) The supply, renewals, and maintenance of furniture shall be left in the hands of the Political Officers concerned, the cost being debited to the head "25—Political".

(5) When the furniture is supplied by Government, an annual grant shall be given for its maintenance and renewal, which shall be calculated at 8 per cent on the total capital cost of the furniture sanctioned by Government, provided that the cost of all repairs and renewals shall be met from it and that no special grant is made on a change of incumbents.

(6) The grant in question shall be spent at the discretion of the Political Officers, and the unspent balance thereof shall not lapse at the end of the year.

(7) Political Officers occupying houses owned by Durbars and not leased to Government will be required to pay rent for the furniture calculated at 8 per cent on the value of the furniture required for his personal use only, subject to a maximum of 5 per cent of his salary and local allowance. The amount thus recovered will be credited under the head "XXV—Miscellaneous—Percentage in capital cost of furniture supplied to high officers." Political Officers occupying houses owned by, or leased to, Government will pay rent for furniture as part of the inclusive rent for a furnished house in accordance with the rule contained in note 2 to Rule I (b) of paragraph 919 of P W D Code, Vol I.

These rules do not apply to Burma.

Adjustment of Objections.

770. The audit clerk is responsible for watching the adjustment of objections raised on vouchers passed by him, and the Reviewing Officer when passing a new bill, should see what objections are still outstanding. Ordinarily, recoveries will be made by short payment on a new bill, and record of such recovery should be made under "Particulars of objection" before the voucher is laid before the Reviewing Officer.

771. When any officer gives notice that he is about to take leave or to retire, or when he is approaching the prescribed limit of his service after which retirement is compulsory, and also immediately on receipt of the news of any officer's death, all demands against him should be promptly ascertained and adjusted. This is especially necessary in the case of officers proceeding to Europe (*vide* next Article).

Recoveries in England

772. As regards references to England for recovery of over payments made in India, the Secretary of State has directed that "all claims should be finally audited within a period of, at the outside, six months from the date of payment," and that "on all occasions in which claims for over payments made to officers who have proceeded to England are transmitted for recovery by the Secretary of State, they should be accompanied by full particulars of the claims sufficiently detailed to enable the Secretary of State to judge with whom the responsibility for the error rests, and the Secretary of State in Council will alone decide whether the claim should be enforced or not", also that, "in the case of any officer on leave, repayment should not, as a rule, be enforced until he returns to duty in India, when he will be again in receipt of Indian pay and allowances."

1 When it is necessary to move the Secretary of State to make such recoveries, all necessary documents should be furnished in duplicate for orders of the Government or

India, Madras, or Bombay, and for transmission, if necessary, to the India Office. In like manner replies to the objections to a refund, raised by the absentees, should be submitted in duplicate.

2. If ment, the documents must be forwarded statement showing the full particulars

3. The Secretary of State does not recover sums of less than ₹10

Audit Rulings.

773. A few general rulings may here be given—

Appointments on ₹200 and above.

(a) No person other than a native of India is to be appointed to an office carrying a salary of ₹200 a month or upwards without the previous sanction of the Governor General in Council, to be obtained through the Home Department of the Government of India, unless the appointment falls under one or other of the following conditions, namely:—

(i) that the person to be appointed belongs to the Covenanted Civil Service or to the Staff Corps,

(ii) that the person to be appointed was originally nominated to the—

(1) Financial Department by the Governor General after examination,

(2) Forest Department by the Secretary of State or by the Governor General after examination, or

(3) Educational Department by the Secretary of State,

(iii) that the person to be appointed entered the branch of the department in which he is now to be promoted before the 1st January 1879,

(iv) that the office to which the appointment is to be made belongs to the—

(1) Opium Department,

(2) Salt or Customs Department,

(3) Survey Department,

(4) Mint Department,

(5) Public Works Department,

(6) Police Department,

(7) Excise Department in Burma,

(8) Light house Department, Burma, or

(9) Boiler Inspection Department

NOTE.—An appointment on progressive pay rising to a maximum of ₹200 is not an office carrying a salary of ₹200 within the meaning of the above article

This rule is applicable to both temporary and permanent appointments, but in emergent cases the relaxation of the rule rests with the Local Governments who should, however, immediately report such cases for confirmation of the Government of India in the Home Department

The above rule does not apply to any office to which it is by law necessary to appoint a Barrister or Advocate, nor to appointments which are held by rule or custom by Barristers-at-Law whose whole time is not at the service of Government, nor to the office of Chief Presidency Magistrate, nor to that of the Second Presidency Magistrate at Calcutta, nor to that of one of the other Presidency Magistrates at Madras or Bombay, if at the time the rest of such other Presidency Magistrates are natives of India. The rule does not also apply to Superintendents and Deputy Superintendents of Presses, and Deputy Superintendent, Government Cinchona Plantation, and to all other appointments held by Europeans in the Botanical Gardens at Calcutta and Darjeeling and the Gov-

ernment Cinchona Plantation, or to Shipping Master and Deputy Shipping Master, Bombay.

The Government of India has ordered that Account Officers shall apply these rules as part of their audit, and shall bring to the notice of the Government of India in the Home Department any infringement of them.

The appointment of Europeans to Port Officerships at minor ports, which are in the gift of Local Governments, does not require the sanction of the Government of India

Salaries and Allowances—how debited.

(b) The whole salary of an acting officer should be taken against the department and the post in which he is actually serving [but see Article 821 (10)].

(c) When an officer whose one head of charge is entrusted under another head, no portion to the latter head. This rule for addition

Page 493, Article 773—

Substitute the following for clause (e) of this Article retaining the notes:—

"The pay and allowances of a Military Officer transferred from Military to Civil duty are paid by the Civil Department from the date on which he gives over charge of his Military duty, and those of a Military Officer transferred from Civil to Military duty cease to be payable by the Civil Department from the date on which he gives over charge of his Civil duty. The same rule holds good in the case of all officers transferred from one Department to another. An officer transferred to Foreign Service draws salary from his foreign employer from the date on which he relinquishes charge of his appointment under Government, and on reversion to Government service he ceases to draw pay from the foreign employer from the date on which he resumes charge of the appointment under Government

9th List—1-7-16

for any leave, or until the commencement of the new duty, if he is on leave out of India. Any charges other than allowances during furlough must be charged to the new department or province

(f) When a Military or Medical Officer holding a Civil appointment on consolidated pay which is less than his Military pay is allowed to draw the difference between them, he draws it from the department from which he receives his consolidated pay

(g) A European non-commissioned officer or soldier on obtaining Civil employ is ordinarily required to buy his discharge from the Army, but, if such a person dies in Civil employ while under a Military contract of service, the Civil Department in which he was serving will bear the charge of any passage-money which, under Military pay regulations, may be admissible to his family.

Insert the following as clause (h) under this article and renumber the existing clauses (h), (i) and (j) as (i), (j) and (h) respectively —

(h) The following rules govern the incidence of the cost of the Military pay and allowances of soldiers employed for temporary duty by Civil Departments, police or railway administrations, etc., under the provisions of paragraph 571, Army Regulations, India, Volume II —

- (1) When men are employed for any period less than one month, they shall be given their regimental pay and allowances from Army estimates *plus* a suitable extra allowance, such as is considered necessary, from Civil Funds; and
- (2) when men are employed for a month or longer a consolidated salary shall be substituted for their regimental pay and allowances, the whole of the consolidated salary being borne by Civil Funds

Military Department in consequence of the order of the *Ind. Int-15 15* duty should be passed on by the Military Accounts Department to the Civil Accounts Officer for adjustment under the head "33 —Famine Relief"

(j) When soldiers, either British or Native, are sent under Military escort from one station to another to stand a trial on a criminal charge, they will travel like any other party of soldiers on duty, under a warrant furnished by the Military authorities, the expense being met from the Military Estimates. When a soldier is conducted by a Police escort the charge will be Civil, the warrant issued in such cases should include the accused as he is a soldier proceeding to a certain place under the orders of his military superior and therefore on duty

Last-pay Certificates

774 Of all last pay certificates drawn up in an office, a register should be kept in Form 90. Certificates in cases of transfer should be entered in a separate register of simpler form

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" " proceeding on leave out of India or return
of Indian pay and allowances due
to an officer while in India should be
sanctioned by the Secretary of State
and payable in India only be made payable in England
of State

2 When an advance is shown in a last pay certificate the amount (if any) deducted on account of income tax should also be noted (See Note 6 Article 34)

775 In every case in which leave is granted, a last pay certificate should be issued by the Office at the earliest possible date

Ind. Int-15 15

Memo. of information for Officers proceeding on leave

775A Every officer proceeding on leave (other than privilege leave) out of India is required by Article 892 of Civil Service Regulations to procure from the Account Office and take with him for his guidance a memo of information on certain matters connected with his leave. The memo of information prescribed is given in Appendix LL

793. After the end of a month entries should be made in the columns for that month, showing what officers were on duty during any portion of the month. Against the names of officers present throughout the month the figure 1 should be written in the first column, while against those present for a part of the month only the dates from and to which they were on duty should be entered in the second column as shown in the form, and in column 3 should be entered numbers beginning with 1, connecting the periods which form parts of the same chain, the same number being repeated against each part of such chain. The highest number in column 3 will thus show the number of appointments accounted for by the broken periods. If this number added to the sum of the figures entered in column 1 does not exceed the number of sanctioned appointments, it is clear that the scale has not been exceeded as a whole. To ensure that the scale has not been exceeded during any day of the month, it must be seen, while entering the connecting numbers in column 3, that the dates indicating the fractions of the same chain do not overlap each other. The dates 1-6, 7-20, and 21-31 indicate that the appointment was filled for the whole month, 1-6, 5-20, and 21-31, that for the 5th and 6th there were two officers drawing salary for the same appointment, and 1-6, 9-20, and 21-31, that the appointment was vacant for the 7th and 8th.

NOTE 1—To facilitate the completion of the account after the end of the month brief notes indicating the changes during the month may be made either at foot of the columns for the month or in a separate column to be added under each month. But it is left entirely to the Accountant General whether notes should be made or not. Notes should be made only in cases where the scale has been exceeded by any department or by any officer. The Accountant General will

794. A scale register should also be maintained by the Comptroller, India Treasuries, and the Accountants General, Madras and Bombay, to check excess appointments of Chaplains in the Bengal, the Madras, and the Bombay Presidencies, respectively, and whenever the sanctioned scale is exceeded, a report should be made to Government. The Comptroller, India Treasuries, also keeps scale registers of officers belonging to the graded list of the Political Department, of the Conservators of Forests of all Provinces, of officers of the Survey of India, the Imperial Customs Department, and of Medical Officers.

In line 9, omit the word "and" before "the Civil Veterinary Department", and insert a comma in its place. Put a comma after the word "Department" and add "the Indian Finance Department".

1st List—1 & 14

795. No instructions are here given for the preparation and publication of the Quarterly Civil List as this duty is not everywhere laid on the Account Office, the standard pattern is described in Finance Department Circular No 3773 of 20th September 1871. If in any list which is published by authority without previous review in the Account Office any errors are discovered in course of working, they should be reported to the authority concerned, and the copy of the printed list preserved in the office should be corrected.

Annual Returns

Gazetted Appointments

796 A list of gazetted appointments in Form 95 will be prepared every year for submission to the Government of India, Finance Department, by the 16th May, the appointments will be arranged in Departments, following, as far as possible, the order prescribed in that Department Circular No 3773, dated 25th September 1871, and the orders of Government, which fixed the sanctioned strength and pay, will be noted in the proper column

Indian Civil Servants

797 Lists of Indian Civil Servants including names of Statutory Civil Servants appointed by the Government of India are prepared in Form 96 by the Comptroller India Treasuries, for the Bengal Establishment, and by the Accountants General, Bombay and Madras, for the Bombay and Madras establishments, respectively and are submitted to the Government of India Bombay and Madras respectively Each other Accountant General must contribute to the officers above named the necessary particulars regarding Civil Servants attached to his province by the 15th July Both in these preliminary and in the final compiled lists the names must be arranged in the order of the Civil Gradation List

1 Absence in excess of sanctioned leave or of joining time does not count as active service and such period should therefore be shown under the head of Extraordinary leave in Form 96

2 The reports on pension applications of Indian Civil Servants are based upon the above statements and in order to facilitate their submission it is necessary whenever a Civil Servant retires that the Accountant General in whose audit circle he last served should send to the proper officer a certificate of service for the period between the date of joining and the date of the officer retired

High Court Qualification

798 The Local Governments are required to prepare, at the beginning of each calendar year, for ultimate transmission to the Secretary of State, a list of the Indian Civil Servants who have since the date of the last list, become qualified for the office of Judge of the High Court As these lists may have to be prepared by Accountants General for the Local Governments by the 31st January the qualification clauses affecting Government servants are here quoted from 24 and 25 Vict, chap 104, section 2 —

2 Members of the Covenanted Civil Service of not less than ten years standing and who shall have served as Zilla Judges or shall have exercised the like powers as those of a Zilla Judge for at least three years of that period

3 Persons who have held judicial office not inferior to that of a principal Sudder Ameen or Judge of a Small Cause Court for a period of not less than five years

... .. time spent
at the
years

Services of Chaplains

799. From the History of Services will be compiled (on foolscap paper) the return of services of Chaplains on the Bengal establishment, which is submitted to the Comptroller, India Treasuries, every year, by the 30th April, in view to the maintenance in his office of a complete History of Services. The return will be in Form 97

800 and 801 Cancelled

Compulsory Retirement

802 The rules for compulsory retirement at a specified age, or period of service, are to be found as follows —

Indian Civil Servants, *Civil Service Regulations, Article 565*

Statutory Civil Servants, *Civil Service Regulations, Article 566 section 2*

Military and Naval Officers in Civil employ, *Civil Service Regulations, Articles 612 to 614*

Chaplains, *Civil Service Regulations, Article 600*

Other officers, *Civil Service Regulations, Article 459*

1 It has been ruled that a transfer from one district to another in the same capacity does not reckon as a new office under the proviso in Article 565 (a) Civil Service Regulations

803 On or before the 1st September in each year, i.e., as soon as possible after the examination of the books of establishment the Accountant General should submit to the Local Government a list in Form 99 of the Gazetted Officers other than officers of the Indian Civil Service or the Army or Navy who will attain the age of 55 years or whose extensions of service will expire during the next official year with a view to enable it to pass the necessary orders as to their retention in or retirement from, the service. In the case of Military and Naval Officers the Accountant General should annually obtain lists of the officers affected by the rule who are employed in departments and offices under his audit and should pass no more pay to the officers named therein except where it can be shown that there is authority for their continued employment. Regarding Indian Civil Servants the prescribed registers give the necessary information as to when any individual comes within the scope of the rule.

NOTE.—In the case of an officer whose year or year and month of birth is known but not the exact date the 1st July or 16th of the month respectively should be treated as the date of birth for the purpose of determining the date on which he should be held to have attained the age of 55 years

Auditors' Duties

804 The following is a list of the more important points requiring the attention of auditors —

- (1) See that the vouchers are in the proper form
- (2) See that the stamps are affixed when necessary and punched
- (3) See that the officers are legally entitled to the pay claimed

(4) See that every first payment of salary, except on first appointment to the service of Government, is supported by a last pay certificate

(5) See that, in the case of an officer appointed to the service in India, a health certificate is given

(6) When Exchange Compensation Allowance is drawn for the first time by an officer, see that the officer claiming the allowance has either been appointed in England and is not a statutory native of India, or if appointed in India, has been appointed to an office, service or department in which European qualifications or a proportion of Europeans have been declared by the Government of India to be indispensable. In the latter case the claim must be supported by the certificate mentioned in Article 41E of the Civil Account Code

(7) Record the payments in the appropriate cages in the audit register

(8) When the amount of a bill is the same as that of the last month, only enter date of payment or month of adjustment in the case of bills received with Exchange Accounts, if any further payment be made, enter the amount and the new date also, a guide letter being placed over it, linking it with the explanatory note and the number and date of order

(9) When the amount of a bill differs from that of the last month, enter the amount as well as the date the amount being the gross amount paid, including fund deductions, income tax and recoveries of over payments, but excluding the annuity deduction in the case of Indian Civil Service officers

(10) Enter advances made in England in Indian currency at the rate of exchange of the year in which they were made informing the Comptroller General of them. Most of these advances are recoverable by monthly instalments of one third of salary, recoveries in cash being credited to "Recoveries of Service Payments" under "Suspense Accounts" and adjusted by deduction from charge (*vide* Article 992A)

(11) Examine and check income tax, and service and other funds, including superannuation contributions in strict conformity with the rules

(12) In the case of an officer on leave—

(a) see that leave has been granted

(b) see that it has not been exceeded

(c) see that the allowance claimed is covered by rules applicable to the case,

(d) see that a life certificate is attached or the bill endorsed to some well known Bankers or Agents who have executed a general bond of indemnity for the refund of any over payment

(13) Note all advances and excess or unauthorised payments in the space set apart for objections issuing the necessary retrenchment slips to the officers concerned

(14) Note recoveries if any

(15) Index the vouchers with classification and audit notes to enable the district auditors to charge the amounts to the correct heads in the accounts

(16) Stamp them with the "Admitted" or "Objected to" stamp, as the case may be

(17) Send them in their proper pages in the registers to the reviewing officer

(18) On return from him, return vouchers without delay to the Treasury Account Department

(19) Note the particulars of abatement of income tax in the space provided at foot of the Audit Register, so that the total amount on which exemption is granted during the financial year may be seen, and any exemption not admissible may be disallowed and recovered

805. On receipt of a Gazette with the notifications regarding Gazetted Officers ticked off, the auditor will—

- (1) note all the necessary details in the audit registers, and history of services, and also in the scale register in the case of graded appointments,
- (2) issue the slip for alterations in salaries filling in at the same time the money columns in the register when necessary,
- (3) when leave has been sanctioned, prepare the prescribed letters for leave in India or leave out of India, as the case may be,
- (4) in the case of transfer, see that the report is received of making over as well as of receiving charge, note in proper place in audit register, and check joining time,
- (5) in the case of an officer transferred from another province, call for a statement of his salaries and submit it with the audit and scale registers, the history of services, and the salary slips to the Gazetted Officer for approval,
- (6) see that no person not being a native of India is appointed to an office of which the salary amounts to Rs200 a month or more except in the cases mentioned in Article 773 (a)

Page 502, Article 808 (b)—

Substitute the following for this Article and the notes thereunder:—

- "(b) When all defects have been supplied in the manner indicated in clause (a) the book of establishment should be submitted with the return for the previous year to a Gazetted Officer by whom a sufficient number of pages, chosen at random, should be checked. If the work appears to have been properly done, the returns should then be arranged and bound as indicated below, the particular pages checked by the Gazetted Officer being indicated on the first page of each volume" —
- (c) In the case of Provincial or amalgamated establishment (*vide* — Article 60, C A Code), the returns should be arranged by service heads, those under each service head being arranged by districts in alphabetical order, and then bound in volumes of convenient size
- (cc) In the case of other establishments borne on a separate scale for each district or office, the returns should be bound in district files, those in each file being arranged according to service heads
- (ccc) The files of two or more small districts should be bound together into one volume, in order to make the books uniform in size and to reduce their number

8th List—1 A-16

Article 808(a), Page 50—

For the words "original statement only" in line 7 substitute "statement."

After the word "or if any unknown order be quoted" in line 8 add "or if any other discrepancies are noticed."

For the words "be in the original and the duplicate copy" in lines 10 and 11 substitute "in the Statement"

[5th List—1-7-15]

809. The original copies bound up with the Office

Article 809, Page 502—

810. As each establishment return is checked, its details will be posted by aid of the accompanying abstracts, in an abstract prepared according to the subjoined form—

NAME OF DISTRICT	MAJOR BUDGET HEAD									
	Comr	trate and ctor	for	HEAD-QUARTERS OFFICE					SUB-DIVISIONAL ESTABLISHMENT	

Article 810, Page 503—

Cancel this Article.

[5th Inst—1-7-15]

4										
5										
etc										
TOTAL										

These numbers should be checked with the numerical strength shown in the Appendix to the Budget

Copies of the abstracts should then be placed in the volumes wherein the corresponding nominal detail is to be found, so that where the book of establishment is bound in several volumes there will be some abstract statements in each

811 On or before the 1st September of each year, i.e., as soon as possible after the examination of the establishment books, reports in Form 99 should be forwarded to the authorities empowered under Article 159 of the Civil Service Regulations to grant extensions of service of all non-gazetted officers employed under them who will attain the age of 55 years, or whose extensions of service will expire during the next official year (See note under Article 803)

Audit Register.

812 The audit register will be in Form 100 each page being divided by horizontal lines into four equal spaces for the record of four years' charges. A page should be set apart for the audit of each section of an establishment the different sections will be entered consecutively and a page for the total charge of the establishment should be left immediately after them when the number of sections exceeds one. The sections in the audit register should exactly correspond with those in the establishment bill—i.e. Article 54. The establishments should be arranged in the order of the major and minor heads of account and a few pages should be left blank after each major head for the entry of any permanent establishments that may be subsequently sanctioned.

813. The register is opened by bringing forward the detailed scale for each section, and the total sanctioned pay of the section as finally recorded in the past year's audit register. The details of the scale of establishment should be recorded in a fly-leaf in the following form inserted between the pages of the register:—

Detail of appointments and pay in ————— of —————

1	2*	3	4	5		6 to 8	9
Appointment	Names of substantive holders	Minimum.	Maximum.	ACTUAL ON 1st APRIL.		Three sets of columns for three years as 5 (a) and (b)	REMARKS
				Gross (a)	Income-tax (b)		

814. The minimum and maximum columns, both for the detailed scale as well as the sectional total, should be used only when the pay, or part of it, is progressive; and in this case each increment, as it is admitted, will be added to the total of the "actual" column, and the pay of the appointment affected altered in red ink, with a note, in each case, of the month with effect from which the increment is granted. Alterations of the scale and of the actual total payable at the time, due to orders passed during the currency of the register, should similarly be noted with a quotation of orders. All entries of orders and amounts in the money columns must be initialled by the Superintendent. *a member of the Subordinate account service*

1. The form of audit register prescribed for establishment may be adopted also for the audit of scholarships and similar allowances

2. In the column headed "Orders of Government" the last general order sanctioning the establishment, as a whole, should be quoted against the first section only. Any order passed during the currency of the register should be noted against the particular section affected and reproduced in subsequent registers

exceeded

815. The first of the four divisions of the page serves for record of the audit for the first year, after which the entries of maximum, minimum, and actual should be made after the same examination as above in the second space, and the audit continued for the second year on the same page.

Audit Procedure.

816. On receipt of an establishment bill with the Treasury account, its calculations should be checked arithmetically, and reference should be made to the absentee statement, in order to see that no absence on leave causes a charge which the rules do not permit. But it will not be necessary to check the leave granted by earlier records, or the details of the bill by earlier bills, though, if any such leave appear *prima facie* to be contrary to rules, it should be noticed. In posting the audit register, the amount shown in the column "Net charge for each section" in the establishment bill (Form 6) should be entered against each section. Below this should be written in red ink any amount due, but not drawn by reason of absence, to check arrear bills (*vide* Article 819). The amount of fines shown in the establishment bill should be similarly noted in red ink to check bills preferred when fines are subsequently remitted. No subsequent claim not covered by the last two entries or by special authority to utilise savings should be admitted without full explanation of the circumstances under which it was omitted from the monthly bill which is expected to exhibit the full claim for the month. The entries should always be begun from the top of the allotted space, in order that there may be space for record of arrear bills, and also of sums refunded by short drawal, which may be claimed again.

1 Government or other orders regarding any member of the establishment, such as personal allowances or stoppage on special terms as to increment, should be noted on the fly leaf of the audit register.

2 The accounts of contributions for pension and leave allowance of officers lent to Native States etc., are kept in separate registers for the whole office. (See Article 933.)

3 If the amount of a bill is objected to it must still be entered in the audit register, and the cause of objection clearly stated on the bill.

817. When the payments have been recorded against the sections, the amounts posted should be totalled and agreed with the total of the bill, which should be posted on the page set aside for it without detailing the sectional totals again. The amount of "sums held over" and "absentee's pay refunded" should be posted on the sectional pages only, and not on the total page. The audit encasement should then be written, and the bill and register together laid before the reviewing officer (Article 730), who should compare the totals, make such comparison of sectional charges as seems necessary, and initial both bill and register. It is a matter of importance to remark that establishment audit registers run from April to March, and that pay is recorded under the month *for* which it is due, not that *in* which it is disbursed. To take an instance—a clerk being absent on six weeks' privilege leave from 25th March his pay for March is not drawn in the bill for that month but when it is claimed in May, it will be passed in the audit register under the past year or to take a further instance—from the pay bill for April (paid in May) is deducted the pay for March of a man who happened to be absent when it was drawn and taking leave did not return in April to receive it, the refund will

be noted in the earlier part of the register under March and in the same place will be passed the bill on which the pay is afterwards drawn

The number and month of the voucher should be quoted in the entry as shortly as possible, thus 34-7 would indicate voucher 34 of July

Increment Certificates.

818. Increment certificates attached to establishment bills or submitted separately for pre audit under Article 62 should be examined, so as to see that the increments claimed are according to rule and supported by facts stated and have actually accrued. The facts stated in the explanatory memo attached to the increment certificate (Form 8) should be compared with the fly-leaf of the audit register (when names are shown there). At least one-fourth of the entries in the memo taken at random must be checked with past bills and establishment returns, and, in the case of certificates submitted for pre audit, if the increments are found to be admissible under the rules, the certificates should be returned duly passed, and the fact noted in the audit register

Arrear and Advance Bills.

819. Arrear bills should be passed in the same manner against the section concerned, after reference to the note of amounts due but not drawn (under Article 816), the necessary addition being made to the total; advances made under Article 137 (b) should be debited to advances recoverable, or if the officer has been transferred to another circle of audit, to the Account Current with that audit office

Temporary Establishment.

820. When sanction is received for a temporary establishment, the requisite entries should be made in the first three columns of the audit register, the period for which the sanction holds good being distinctly specified in the second column below the details of the appointments sanctioned, and lines should be drawn across the cages of the months previous and subsequent to such period so as to prevent admission by oversight of pay for a period in excess of sanction

1 Temporary establishments should be entered in the audit register after all the permanent establishments, and not mixed up with them

2 Temporary establishment may commonly be debited to the same head as permanent establishment, it is only in cases where sanction is given for a long term, and the charge will reach a considerable amount, that there is any object in separating them

3 Temporary establishment charges which are admitted in audit against budget grants should be posted in the Audit Register in the cage of the month in which the charge has been incurred

NOTE.—Where the power to vary the details of a temporary establishment has been delegated to the head of the establishment, the auditor should check the details against the original sanction, in order to see that the sanctioning authority does not exceed the power delegated to it. The auditor should also check the details against the original sanction, in order to see that the sanctioning authority does not exceed the power delegated to it.

Proposition Statement.

820A. In verifying the present scale of a proposition statement under Article 57, Note 2, Civil Account Code, the verifying clerk should also see that the entries in the column "proposed scale" are within the powers of sanction of the authority to whom the statement is to be submitted, and if they are not, the authority whose sanction is necessary should be specified in the forwarding endorsement

Auditors' Duties

821. The chief points to be observed in auditing establishment bills, besides those mentioned in Article 732, are to see—

- (1) That the arithmetical calculations are correct
- (2) That the bill is drawn according to the sanctioned scale, that pay and acting allowances are distinctly shown, that arrears pay is drawn on a separate bill, that the name of any person on leave, suspension or deputation, as well as the name of the acting officer, is shown in the bill and also in the absentee statement
- (3) That sanctions for the appointment of other than natives of India to appointments on Rs200 per month and above are quoted when required
- (4) That the increment certificate is attached when an increment is drawn
- (5) That the absentee statement is filled in or the "no leave" certificate furnished
- (6) If the bill contains any entries of leave or acting allowance, that they are according to rule, and that full pay is not drawn during absence on sick leave, leave on private affairs, or furlough
- (7) Cancelled
- (8) That a last pay certificate is furnished for an officer transferred from another establishment
- (9) That the dates of making over and receiving charge are stated, and joining time checked in accordance with Articles 176 and 177, Civil Service Regulations
- (10) The whole salary of an acting officer should be taken against the department and the post in which he is actually serving

1 This rule need not be rigidly applied for purposes of account and audit in the case of ministerial officers acting in other posts in the same office establishment

Chapter 37.—Travelling Allowance Audit.

Audit Register	822	| Incidence of Charge	824A
Audit of Bills and Budget Check	823		

Audit Register.

822 Audit of travelling allowances should be recorded in a register in Form 101. As no details of camp stages or of camp attendants will be given, a single line is sufficient for each voucher. The name of the "drawing officer" will be the name of the Gazetted Officer whose own or whose establishment's charges are included in the voucher. The name of a ministerial officer will appear only when the bill, though signed by the head of the office, is for the charges of a ministerial officer transferred from another post under circumstances giving him a claim to travelling allowance. The object need not be entered except in the case of (a) transfers, when the names of the stations to and from which the officer is transferred should be specified, and (b) the exceptions mentioned in Article 824A of the Civil Account Code.

1 The budget allotment of each office should be noted at the top of the corresponding section of the audit register.

2 In cases of transfer of police inspectors and constables, where several names appear in a single bill their names and other details may be omitted from the register provided efficient arrangements can be made to guard against double payments.

Audit of Bills and Budget Check

823 In auditing a bill, the daily allowance should be passed according to the rate admissible to the officer, the steamer fare by the table of fares, the mileage by the table of distances and the railway fare by the time table. In the majority of cases countersignature is necessary.

824 After the bills have been checked and entered in the register they should be placed with the register before the passing officer for review and signature.

The entries in the register should be totalled monthly and the progressive total checked against the sanctioned grant. When however, the Budget grant cannot for any reason, be shown in the audit register, the Budget check should be exercised by the district auditor. But whether by means of the audit register or of the Classified Abstract, the Budget check should be applied and prompt notice should be taken of any excess which may lead to the sanctioned grant being exceeded at the end of the year. The Superintendent should satisfy himself that the check has been properly exercised before he passes the Classified Abstract every month or when he reviews the travelling allowance bills.

Incidence of Charge

824A Except in the following cases, the travelling allowance of an officer, on whatever duty he may be employed, is charged to the same head as his pay. This Article applies to the travelling allowance of a Medical Officer for a journey to attend on an officer entitled to such attendance —

(a) The travelling allowance drawn by the Medical Officer in charge of the British troops at Calicut, for journeys to and from the Lunatic Asylum at that station, is debited to the Civil Department

(b) The travelling allowance of an officer paid from a Local Fund may, when travelling in the execution of Government duty, be paid and charged to General Revenues. Similarly, the travelling allowance of an officer paid from the General Revenues, when travelling on duty connected with a Local Fund, may be charged to the Local Fund

(c) The travelling allowance of Native Military students, while under

Page 509 — Parties is debited to the Survey Department

Insert the following as Article 824 D :—

824-D The travelling allowances of an officer, both when proceeding on transfer to Foreign Service and when reverting to duty under Government shall be borne by the foreign employer

Article 824-A, Page 509—

Insert the following as clause (g) under this Article :—

(g) The travelling allowance drawn by the reporters of the Imperial Legislative Council when they are summoned away from their head quarter by other Government Departments is debited to such Departments

[5th List—17-15]

824C The travelling allowance of an officer called away from his duty to give evidence in any Court is during the period of his absence, debited to the Department which would bear the charge if the officer were on duty

Chapter 38.—Contingent Audit.

General Nature of Audit	825	Periodical Charges	834
Contract Contingencies	827	Charges regulated by Scales	835
Countersigned Contingencies—		Charges for Supplies from other	
<i>Steps in Audit</i>	829	Departments	836
<i>Abstract Bill</i>	830	Budget Check	837
<i>Detailed Countersigned Bill</i>	831	Annual Compilation and Review	838
Special Charges	833		

General Nature of Audit

825 The responsibility for the effective control of contingent expenditures of offices for contract contingencies as no external control is exercised over this the contract grant is not exceeded For controlling officers are required to scrutinise the scrutiny of heads of offices The duty of the Accountant General in respect of the former is merely to see that the contract grants are not exceeded without the special sanction of Government As regards the latter, countersignature cannot be said to relieve him of all responsibility for control he should not indeed, disallow any items included in a countersigned bill and within the powers of sanction of the countersigning officer but he should draw the attention of the countersigning officer to any outlay which seems questionable or in comparison with like charges in other districts excessive and may, if it seems advisable specially address the Local Government It is his duty to challenge extravagant rates, prices, or amounts for charges otherwise unobjectionable in their character, and to refer for orders any item of expenditure which is positively objectionable or at least doubtful in itself, but it is not right to regard as an unusual charge requiring the sanction of Government one which is manifestly necessary, though it does not occur monthly for instance, a clock in a Commissioner's office may be a necessary article of furniture but the necessity for replacing it will not occur for years When, however that necessity does occur the expense may readily be passed on his signature provided the price be reasonable

826 Charges for which scales have been laid down should be passed by the Accountant General in accordance with such scales and those for which special sanction of higher authority is necessary should not be passed in the absence of such sanction

Contract Contingencies

827 The rules for contract contingencies differ in the different provinces, principally as regards the classes of expenditure brought under contract and the departments to which the system has been extended In some provinces the contract is made direct with the disbursing officers while in others the allotments are placed at the disposal of controlling officers who distribute them annually among their subordinates reserving a small portion for subsequent grants in case of need There are also

differences on minor points. Each province will be guided by its local rules. But the essential features of the scheme are common to all provinces, viz., that no details of the expenditure beyond such totals of the various contract items as may be required for purposes of classification need be furnished on the bills, that no sub vouchers with a few specified exceptions need be submitted, and that disbursing officers are held personally responsible for any expenditure in excess of the contract allotment until they can procure immunity from Government.

828. The principal point in audit is to see that the contract allotment for each major head is not exceeded. The progress of the expenditure is watched by means of the allotment memorandum at foot of each bill, which shows the expenditure up to date and the balance available, and by means of an audit register in Form 102.

Any difference between the progressive total on a bill and that worked out from the register should be promptly noticed and reconciled. If the expenditure appear to be progressing at a rate indicating a likelihood of the allotment being exceeded before the end of the year, the attention of the officer concerned should be invited to the fact.

Countersigned Contingencies.

Steps in Audit

829. The audit of countersigned contingencies consists of two parts, —*first*, the audit on receipt of the abstract bill, and *second*, on receipt of the monthly detailed countersigned bill as explained below. In the case of bills which do not require countersignature, both parts of the audit should be conducted simultaneously.

Abstract Bill

830. When an abstract contingent bill is received, it should be examined so far as to see that it is drawn by an officer who has authority to draw such bills, that the summations are correct and that there is nothing extraordinary or unusual in it. The usual audit enforcement should be made upon it, and its amount should be entered in the column wherein a separate folio will be assigned to each allotment under each major head of expenditure. It should be entered in the order of major and minor heads and should be entered each month in the object on book, and, as the countersigned bills are audited, they should be recorded in the contingent register with the dated initials of the auditor and admitted in the objection book. The details of the abstracts are not required to be entered in the contingent register but only the total of each abstract, since the details are recorded in the annual Classified Abstract. In the case of pre-audited bills, the audit register should be in the same form as the register of contingent charges prescribed for disbursing officers in Vol I (Form 10). This will serve both as a record of payment and also for budget check.

1 The register in Form 103 is prescribed so that the auditor may have note of the payment of each bill.

2 In Madras, where the annual classified abstract has not been introduced, the register should be kept in the same form as the register of contingent charges prescribed for disbursing officers

3 When an amount drawn in a previous month in the current year is refunded in cash it should be entered in red ink as a *minus* in the contingent audit register and the progressive total for the month correspondingly. Recovery in cash or by short payment in bills of amounts drawn in expenditure for the current year should not be taken to reduce the

Article 830, page 512—

Insert the following as Not

"4 It is not necessary to enter contingent expenditure which is—

Bill

ould be examined with

ersignature is necessary)

as Note 5 under this article
Forest Department the amounts of
contingent register in Form 103 Sp
with under Article 833

bill, and passed by the
 amounts drawn from the
 bills Differences or dis-
 adjustments should be

1st

Classification

are attached for all charges for which they are
 the auditor should tick off each such charge in testi-
 having seen and passed the voucher

(4) Whether details of miscellaneous charges or other items are given, and whether any charges seem extravagant, unusual, or objectionable, these the auditor should bring to notice

(5) Lastly, he should audit separately, in accordance with Articles 833 and 834, any periodical charges or special charges which require the sanction of superior authority, or which are regulated by scale laid down by Government, if any such charges are included in the bill

832 The auditor will record his audit order (passing the bill, or objecting to it) upon the bill itself, and make the corresponding adjustment, or partial adjustment, in his objection books, taking steps to remove any objections still outstanding

1 It is necessary to watch very carefully the submission of monthly bills and to direct the attention of countersigning officers to any delays that may occur. It is clearly objectionable to allow the audit of contingent charges to be indefinitely delayed

Special Charges

833. For the record of special charges requiring the sanction of superior authority, a register will be kept in Form 104. Separate pages may be set apart for each officer incurring expenditure, and, if the entries are likely to be numerous, the pages may be further distributed according to classes of expenditure. Immediately on receipt of an order sanctioning any special expenditure, it should be entered in the register in its appropriate place, when the charge comes up for audit, a note of the bill in which it is included, and of the audit, will be made in the final column of the register

1 Special sanctions of refunds, advances, and travelling allowances should be recorded in this register in the same way as those of contingent expenditure proper, and should be marked off as the charges come up for audit. (See also Chapter 44)

2 In opening a new register, orders, of which the force has not yet expired, should be carried forward from the old into the new register

3 When an order sanctioning expenditure contains no indication of the amount or limit of the sanction, the Accountant General should address the authority who issued it

~~4 A note of special contingent and travelling allowance charges should also be entered~~

Article 833, page 512—

Insert the following as Note 5 under this article —

5 In some cases it is more convenient to the sanctioning officer to accord his sanction by countersigning prior to drawing the bill

Article 834, page 513—

Continue the article as follows — “Unless there are separate grants for such charges, when it will be sufficient if the audit is carried out in the Establishment audit register only — ~~and down above~~”

Article 834, page 513—

Insert the following note under Article 834 —

NOTE.—When the pay of menials is treated as contingent expenditure it need not be entered in the Register of Periodical charges

1. ~~Supplies, supplied by~~ 1st Inst.—I & 14
will be recorded in an audit register in Form 102 or 103 according as they are treated as contract or countersigned contingencies

Charges for Supplies from other Departments.

836 The value of Inter departmental supplies should be shown separately in *red ink* in the contingent audit register in the month in which it is shown in the contingent bill under Article 96, the particulars of the duplicate invoice being entered in the column for number of voucher Both in the case of contract and countersigned contingencies, the progressive totals in Forms 102 and 103 should include the cost of such supplies The adjustments for such supplies are made by the Account Office either on statements furnished by supplying officers under its own audit, or on the appearance of debits in Exchange Accounts with other departments In either case, the fact and month of adjustment should be noted in the audit register against the entry of the supply if already posted from the contingent bill of the officer supplied, or against a fresh entry to be made in the column for the month then current In the latter case the officer supplied must be asked to include the charge in the allotment statement of his next contingent bill

Budget Check

837 The examiner should
ing the amounts expended w
gent Audit Register or the C
cases in which the expenditure appears likely to exceed the provision
This review is an essential part of the audit of contingent expenditure,
and should receive close attention at the hands of the Superintendent
every month

1 The Government of India have directed that when a countersigning officer passes a monthly bill in which the monthly proportion of the grant is exceeded, he shall report to the Accountant General that he is satisfied that special circumstances have rendered the excess necessary.

Annual Compilation and Review.

838. If the Local Government requires a formal review of contingent expenditure to be submitted, a broadsheet will be prepared for the purpose as prescribed in the following rule. The Accountant General will find the broadsheet useful for checking the budget estimates proposed by local officers.

839. At the end of each year the totals of the detailed heads of contingent expenditure other than those for contract contingencies (in rupees, excluding annas and pies) will be taken from the progressive total column of the classified abstracts, and posted in a broadsheet in such a way that they can be compared with the corresponding charges in the other districts of the same province. A line for each district, and a column for each detailed head, will suffice for the form; and there may be one broadsheet for Collectors' expenditure, one for Judges', and so on.

Chapter 39.—Pension Audit.

Verification of Services—			
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Verification of Services.

Indian Civil Service.

840. The services of the Indian Civil Servants are verified for annuity as follows:—

Officers on the Bengal Establishment, by the Comptroller, India Treasuries,
 Officers on the Madras Establishment, by the Accountant General, Madras,
 Officers on the Bombay Establishment, by the Accountant General, Bombay

Services other than the Indian Civil Service.

841. (a) On receipt of a statement of services, the details should be checked with the establishment books only, it is not necessary to refer to audit registers or vouchers in order to verify dates of alteration of pay or of appointments, or dates of leave or of suspension. The dates stated for these in the service statement may be assumed to be correct if they agree with the establishment books. The date of birth should also be checked with the books of establishment.

~~(b) If the~~

Article 841 (b), page 515—

Substitute the following for the first sentence of this article --

“The statement should show all periods of leave taken except privilege and casual leave or a certificate given to the effect that no leave (other than privilege or casual) was ever taken (vide article 907 (a), Note 3, C S R.) If, however, any period of leave is inadvertently omitted from the statement, the omission should be supplied by the audit office by referring to the service book of the applicant for pension.”

that the recovery should be made, he should instruct the Account Officer to effect the recovery, otherwise the question should be referred, for orders, to the Local Government or any other authority vested with such power under the following rule, whose decision in such cases is to be accepted as final

RULE—Local Governments may delegate the power to remit under this clause leave allowances irregularly drawn by applicants for pension and challenged by the Account Officer (1) to the Boards of Revenue, Financial Commissioners, the High Court or Chief Court without restriction, and (2) to other Heads of Departments (including Commissioners) up to a limit of three months' pay

NOTE.—The term 'Account Officer' in the above rule means the officer who under the rules of business of the office concerned has the power of passing the Pension report

(c) The officer in charge should himself check the verification of one or two entries in each case, and the verifying clerk will note in the establishment books that the services were verified, and the date

(d) For verifying the services of the Gazetted Officers, the printed history of services should be used (Article 784) In the case of a Gazetted Officer who previously held non gazetted appointment, the non-gazetted portion of his service should be verified from the establishment returns

(e) In the case of an officer whose services have been lent to Foreign Service, the period of service claimed for such employment should be verified from the Pension Contribution Register, and the broadsheet of pension contributions should be examined to see whether contribution for that period has been recovered

Pension Reports

842 The Government of India has, on more than one occasion, impressed upon Account Officers the necessity of arranging for the speedy disposal of verifications and reports required in connection with applications for pension and for gratuities which are invariably to be treated as urgent

A register of applications for pension should be kept in each Account Office showing date of receipt and of final disposal of each

Pension Payment Orders

843 Except in cases for which other special arrangements may be sanctioned, periodical personal payments which do not come under the head of "Salaries and Allowances for Services" should be made only upon pension payment orders issued from the Account Office These pay orders must be issued strictly in the terms stated and to the persons named in the Government order sanctioning the allowance Account Officers have no authority to discuss or enter upon any questions relating to succession to, or division of, or claims to, such allowances, but must direct all such matters to be referred for the orders either of the Government or of the authorities who may have been appointed to decide them in the rules framed under Act XXIII of 1871

844. The Accountant General should, before he issues pension payment orders for political pensions, require information regarding the parentage, residence, date of birth, height, and any personal marks facilitating identification of the pensioner, and should enter these particulars in the pay order.

1 Certain political pensioners of position in the Madras and Bombay Presidencies are exempted from the operation of this rule

Registers of Pension Payment Orders.

845. (a) The pension payment orders issued to pensioners will be numbered in two series one for those chargeable to the major head "Territorial and Political Pensions", the other for those chargeable to "Superannuation Allowances, etc." Each series should be continuous for the whole province without regard to the Treasury at which the allowance is payable, and should be recorded in a register in Form 105. Separate registers should also be kept, where necessary, for "Special pensions" (*vide* Article 846), for "Assignments and Compensations" and for pensions of Colonial Governments and Native States.

(b) An order granting a pension should, on receipt, be checked with the final report submitted by the Account Office, and posted in the proper register, which with the final report should be laid before a Gazetted

Page 517, Article 845—

Insert the following as rule 3 under clause (b) of this Article :—

3 In cases in which an officer who has the power, under Article 918 (b), Civil Service Regulations to sanction a pension, records on the application or on the letter forwarding the application his recommendation that the pension, claimed should be admitted the Audit officer should, on finding the claim in order forthwith issue the necessary pension payment order, and intimate having done so to the authority concerned

9th Inst—1-7-16

Page 517, Article 845 (c)—

For the first sentence of this article read " When a pension is transferred to another Treasury it should be brought anew to the register of pension payment orders, and a fresh number assigned to the payment order "

Cancel Note 1 under this article and renumber the present Notes 2 and 3 as 1 and 2 respectively

2nd Inst—1814

2 In the case of pensions transferred from one treasury to another it will be well to
in red ink and to omit all the particulars in
pension payment order name of pensioner
ment noting across the blank spaces See
transferred from another province the entry

should be made in red ink, but all the columns should be filled up. New pensions payable in another province need not be entered in the Register.

3 When sufficient space is left on the reverse of the pension payment order for note of payment and the payment order is in good condition, and the transfer is made within the same province, it should be enfaced, rather than renewed, the entry in the Register of pension payment order being corrected accordingly [The number of the pension payment order need not be altered.]

Register of Special Pensions

846. (a) Pensions which are not granted for life, but are subject to some special condition (e g, that they are to cease on marriage, or at a given age, or under any given circumstances), are not to be entered in the same register with other pensions, but should be recorded and audited in special registers of their own, and all pension payment orders of such pensions will bear the letter S in addition to the number.

(b) In the register of special pensions pay order, and also in the audit register of special pensions, an additional column should show "Limitation of pension," which must be stated as precisely as possible, for instance, such entries as 'to determine in twenty years' or 'to last till twenty one years of age,' must not be allowed, as in such cases the precise date of termination can be ascertained and should be entered.

(c) In all cases where the determination of the pension cannot be fixed for a precise date, the payment can be admitted only upon a certificate in each case that the event (whatever it is) which terminates the pension has not happened.

Register of Pensions by Departments

847. It will be convenient, for the purpose of preparing the Budget Estimate for pensions, to keep a separate register, wherein all service pensions granted, or transferred from other provinces for payment, may be recorded under the several departments to which the pensioners formerly belonged. The register should be on ordinary foolscap in Form 106, and should provide one or more pages for each department, the first three columns will be filled up on issue of an order, the columns for date of removal and amount of each pension removed will be blank until transfer of payment to another province, or certified death, removes the pensioner finally from the roll. The further particulars necessary for

Article 847, page 518—

Insert the following sentence before the last sentence of this article —

"The net figure required for Budget purposes is arrived at by adding the amount of new pensions in Column 3 to the net amount shown at the end of the previous year's register, and deducting the figures during the year, this calculation should be made in the remarks column of the register."

1st List—1414

849 The audit register for pension payable in the interior will be in Form 107. The register for Political pensions will be separate from

that for Superannuation pensions, and each will be bound in volumes in convenient size, embracing one or more districts, and paged continuously. A sufficient number of blank spaces should be left under each district to accommodate the additional entries, which grant of new pensions, or transfer of old ones from other districts, will make necessary during the six years' currency of a register, and each new name should be brought on the district register on the first vacant line at the time the pension payment order is issued. The number entered against each pensioner will be that of his pension payment order, and every entry of a pension must be initialled by a Gazetted Officer, after comparison with a pension payment order register.

When a pension ceases to be payable, or is transferred to another treasury, the unused cages for dates of monthly payments should be cancelled and the cause noted across them.

1 The names of pensioners whose pensions have remained undrawn without any explanation being obtainable regarding them for three years in the case of Superannuation and for six years in the case of Political and other pensions may be omitted when opening new pension audit registers.

2 A page or two at the end of the audit register of service pensions should be set apart for the audit of payments to Hong Kong and Mauritius pensioners.

3 Such pensions are to be regarded as payments made at the instance and on the account of the Colonial Government. They must not be mixed up with Indian pensions and any applications with regard to them (except for such matters as transfers from one Indian Treasury to another which can be arranged within the terms of the letter of the Colonial Government requesting payment in India) should be referred through the Local Government to the Colonial Government which granted the pension.

Entry of Remarks

850 Allowing a depth of $2\frac{1}{2}$ inches for each cage, there will be room for the entry of five pensions on a foolscap page. The Remarks column gives ample space for all entries which can be necessary in the case of pensions paid at a Treasury in the interior for these would be ordinarily only the fact of cancellation of the order with its cause or its return under Articles 956 and 957 of the Civil Service Regulations the date of death the receipt of death roll and the payment of any arrears to heirs. If an officer re-appointed after obtaining compensation pension does not surrender his pension note of the appointment and its monthly pay should be made in this place if the pay of the new post does not allow the pensioner to draw his whole pension the full amount granted should be struck out in red ink and the reduced amount entered in opening a new register, both amounts with note of the appointment should be brought forward in the same way.

When there is sufficient blank space in the right hand page the fact of cancellation should be noted across it instead of in the Remarks column but if the necessary note cannot be made in the right hand page for want of space the blank column should always be scored through in red ink. Similarly when new entry is made the blank cages at the beginning should be filled up with the entry "Payable from the "

1 Arrears of Political pensions which have remained undrawn for two years may not be paid without the special orders of Government unless definite rules on the subject have been prescribed by the Local Government under Act XXIII of 1907.

Audit Procedure.

851. The process of audit will be simply the ascertainment that the necessary documents support and justify the charge in the pension bill, and then the record of the date of payment in the proper column of the register. In the enfacement of the bill or schedule, it is not necessary to break up the charge under Superannuation so as to show against each department the amount paid to its former servants, as the detail shown in the budget estimate is not required in the monthly accounts or the revised estimate.

Presidency Pensions.

852. For pensions paid in a Presidency town, there will not be, as in Treasuries, a separate file of orders, but the audit register will serve instead. Accordingly, the left hand page should be in the Form (39) provided for the Treasury register of pension payment orders, and the signature of the pensioner should be taken, for comparison, in the column "Name of pensioner." The notes which, under Article 342, note 1, are made on the Treasury Officer's portion, must, in this case, be made on the audit register.

1 A pensioner, whose pension was payable in the Presidency town, has been known to apply for a month's pension after payment has been transferred to the District Treasury. If, for special reasons, this indulgence be conceded, the payment will be noted on the pensioner's counterpart of the order, and advised to the officer in charge of the District Treasury for note on the original of the order. It will be necessary to enter the fact of payment in the audit register of the District Treasury (thus *Calcutta*, 15th March), but the pension will not again be brought on the Presidency register, nor need any note be made therein. But it will be observed that frequent transfers are discouraged; that a transfer is an indulgence only to be granted "on sufficient cause shown"; and, as the special case here described is an indulgence which contravenes standing orders, it can only be granted for any *special* reason by the Accountant General himself, at his own risk, and before the transfer of payment has been completed by drawing the pension at the new Treasury.

Gratuities.

853. Form 108 will serve at once for register of grant of gratuities and for their audit; on receipt of the order granting the gratuity and after check with the report of the Account Office, the first five columns should be filled up immediately and the order to pay it issued. It may be well to mention that the voucher must be the receipt of the person legally entitled to the gratuity, not that of the head of the office or department in which he formerly served. The amount of gratuity to be refunded by a person re-employed should be noted in the audit register, and the fact of re-payment of gratuity (Civil Service Regulations, 511 to 513) should be noted in the Remarks column when re-payment is completed.

1. Every quarter the gratuity register should be examined, and those gratuities which have remained unpaid more than three months noted, the district officers concerned being addressed concerning them, and note of the reference made entered in the last column of the register.

Anticipatory Pensions.

854. (a) A special audit register should be opened in Form 107, in which should be entered on the left side the orders for Anticipatory Pensions and Gratuities passed under Article 925 of the Civil Service

Regulations and on the right side the payments made against them. The orders should be entered for the whole province in consecutive order, and when final adjustment of the payment is made against the final order granting the pension or gratuity, full note of it should be made in the Remarks column.

(b) This audit register must be reviewed by the Accountant General personally every half year (beginning of April and beginning of October), in order that he may see that no undue delay has occurred in the final settlement of the cases.

1 When the final pension or gratuity is sanctioned it should be dealt with in the pension or gratuity audit register as covering the anticipatory order and not as being in continuation of it and the order issued for payment of anticipatory pension recalled.

Political Pensions

855 A special procedure in regard to the issue of pension payment orders in the case of groups of Political pensioners, who are paid by, or are in charge of, a Political Officer, is prescribed in Article 350. A single order should be issued for the whole group in Form 39, each entry having a number in the prescribed column of the form, thus,— $\frac{330}{1}$ 330, and so on, when 330 is the registered number of the whole document.

Miscellaneous

Report of Death

856 The death in India of every European pensioner other than a pensioner of the Army or Navy should be reported to the Local Government by the Audit Office which passed his pension bills, the particulars required are given in Article 28.

A quarterly statement should also be forwarded to the Director of the Royal Indian Marine showing the deaths within the quarter of report among pensioners of the Royal Indian Marine. The report should show the name, rank, and date and place of death.

NOTE—A blank return need not be sent.

Transfer to London

857 When payment of a pension is transferred to London, the last pay certificate given to the payee must contain words declaring that no further payment will be made in India. The certificate should be in Form 109.

Returns

Mortality of Pensioners

858 From the annual return of pensions submitted by every Treasury Officer under Article 348 of the Civil Account Code each Accountant General will compile a consolidated return in the same form, and submit it to the Government of India and also a statement in Form 109A comparing the actual rates of mortality with the probable rates calculated for Native Army Pensioners according to the table at foot of the

statement. The same distinction of classes observed in the returns received from Treasuries will be maintained in the consolidated return and in the statement in Form 109A. These returns should be submitted not later than the 1st of September and should be accompanied with such remarks as each Accountant General may consider necessary.

The object of the return is explained in the following extract from a Resolution of the Government of India in the Finance Department, No. 1586, dated 22nd March 1871:—

The Governor General in Council has had under consideration the question of how to guard against fraudulent claims to pensionary allowances being put forward by strangers after the actual incumbents are dead

The chief protection against such claims must be the careful testing by the disbursing officer of each claim at the time it is presented

But it seems advisable also that statistical information regarding pensions should be kept up, and, for this purpose, His Excellency in Council is pleased to direct that, from every office where pensions are disbursed, returns in the annexed Form (No 40A, Vol I, C. A C) shall annually be made to the Account Office to which it is subordinate:—

- (1) For pensions not exceeding R10
- (2) For pensions exceeding R10 and not exceeding R50
- (3) For pensions exceeding R50

The Account Officers should scrutinise the information thus received, in order that enquiry may be at once made where any remarkable longevity appears, or where any other

that there is great difficulty in exercising a
ficers The instances in any single disbursing
assumption that their departure from mathe
nation, and, on the other hand, in the com
fects caused by the perpetration of frauds in
ss

particular part of their work, confidently expects at the hands of local officers extreme
caution in dealing with claims to pension, he does not doubt that the information con
tained in the forms now prescribed will be found, in both central and local offices, to be
of great value

1 The statement should not include the names of persons in receipt of pensions
chargeable to Local Funds, or to other bodies financially independent of the Government
of India, or of those in nominal possession c
in lieu of lands resumed or other similar
annuities either terminable within a stated

Extraordinary Pensions and Gratuities.

859. Annual statements showing the total amounts of pensions and gratuities granted under Part VI of the Civil Service Regulations, including pensions and gratuities granted to the families of officers dying of plague contracted in the execution of duty connected with plague, will be prepared in Form 109B by all Accountants General and Comptrollers and submitted at the end of each official year to the Government of India.

Annuities, Bengal Civilians.

article 860, page 522—

Add the following sentence in continuat

“The Comptroller, India Treasuries,
ments and furnish a half-yearly retur
Secretary, India Office, London.”

in the Comptroller,
the amounts paid
vil Servants.

similar return annually

in India and receiving
Secretary, India Office,

Special Annual Enquiries.

861. All Accountants General are required, in November of each year, to make out lists of the pensioners, whether Political or Service, paid from each Treasury, whose age is shown in the Audit Register to be over seventy, and to send each list to the Treasury Officer concerned, with the request that the continued existence of the pensioners may be attested by special enquiries

Auditors' Duties.

862. The following are the more important points for the attention of auditors —

1. (a) See that the vouchers are in proper form
- (b) Check the details and the income-tax deductions
- (c) See that stamps are affixed when necessary and punched
- (d) See that except in the case of pensions of persons who die before the issue of a pension payment order no pension is paid for which a pension payment order has not been issued, and that only pension actually due has been paid, also that sanction has been obtained for payment of arrears
- (e) See that the certificate that no pay was received from any Government office is invariably signed in the case of service pensions
- (f) See that when a pensioner does not appear in person, a life certificate is attached
- (g) In the case of pensions terminable on marriage, see that the prescribed certificate is submitted every half-year
- (h) Record the payments in the proper registers—Political, Superannuation, or Special, as the case may be
- (i) Enface the vouchers
- (j) Stamp them with the "Admitted" or "Objected to" stamp
- (k) Send them in their proper places in the register to the reviewing officer
- (l) On return from him, return vouchers to the Treasury Account Department
- (m) In case of a Presidency pension, compare the signature with ~~the audit register.~~

Page 523, Article 862, Rule 2—

For "six months" in line 1 read "one year"

4 Note details, ~~and~~ ^{2nd List—1814} audit register and register of P P O's, and have the ^{notes attested by a} Gazetted Officer. The entries in these registers should be scored through in red ink when a pension is permanently removed.

5 Note Anticipatory Pensions in a separate register which should be laid before the Accountant General twice a year (beginning of April and beginning of October).

Chapter 40—Interest Payment Audit.

Audit of Accountant General	863	Account	869
Lists for Public Debt Office	865	Provincial Debenture Loans	870
Audit by Public Debt Office	868	Provincial Debenture Loans	Annex 175

Audit of Accountant General.

863. The audit of interest payments is divided between the Audit Officers of Government and the Presidency Bank. The former are to assume that the principal sum stated in the interest register is the correct amount upon which interest is to be paid, and also that interest has not been already paid for the half-years for which claim is made. But in all other respects, and specially as to the correctness of the calculation of the interest and income tax and the casting of the totals, the vouchers are subject to regular examination and audit.

1 Vouchers in which the signature of the disbursing officer or of the payee or the particulars of the loan, or the number, or the capital sum of the several notes or the number of the half year for which interest was paid, is wanting should be returned for correction.

864. The Accountant General's audit of the interest vouchers (see Form 22) will be conducted in the following way. The Auditor should see—

- (1) that the amount entered in column 3 of each voucher is really one half-year's interest upon each amount stated in column 2,
- (2) that the "total amount due" is the half-year's interest multiplied by the number of half years entered in column 4,
- (3) that the "Amount due" column is correctly totalled, and the total correctly carried into the schedule (Form 24), and into the proper column of it,
- (4) that the receipt is properly signed, either by the person named as the holder or by his representative,
- (5) that income tax at 5 pies in the rupee is deducted from the amount of interest falling due on or after 1st April 1886, unless the owner of the security has produced, with his receipt for the interest, a certificate signed by the Collector that his annual income from all sources is less than Rs1,000, or that the interest is employed solely for religious or public charitable purposes, in which case no deduction should be made, or unless he has produced a like certificate that his income from all sources is less than Rs2,000, in which case the rate of deduction is 4 pies in the rupee. The certificate holds good only for the official year for which it is issued.

Lists for the Public Debt Office.

865. After this has been done, for each of the two lists of payments, the Auditor should put aside the schedules and total all the vouchers by loans, and number them consecutively for each loan, in blue pencil, in the upper right-hand corner. To each bundle should be added a covering list, in Form 110, of which the totals must be checked to see that they agree with the total debits in the month's accounts against each loan.

866. The vouchers, together with the covering slips, should then be sent to the Public Debt Office, Calcutta, for further audit.

867. These lists should not, however, be sent one by one, but should go together, as soon as completed, with a covering statement in Form 111.

Audit by Public Debt Office.

868. The Public Debt Office should post the payments from the vouchers into their audit registers and check them in the following respects: (1) that the amount of the promissory note is correctly stated in the voucher, (2) that interest has not been twice paid for the same half-year.

Account.

869. The total payment made on account of interest should be entered in one sum in the Exchange Account with India, and should be supported by a copy of the statement prescribed in Article 867, so as to enable the Comptroller, India Treasuries, to keep an account of the interest paid on account of each loan.

Note.—The gross amount of interest should be debited to India, and the income tax deducted should be credited in the local books.

Provincial Debenture Loans.

870. A similar procedure should be followed in the check of interest on these debentures (see Annexure).

ANNEXURE

Provincial Debenture Loans.

1. The forms of these debentures will be drawn up and approved by the Local Government. When so approved, they will be prepared and filled up by the Public Debt Office under instructions from the Comptroller General, but will be signed and issued by the Accountant General of the province on behalf of the Local Government. The Accountant General will furnish the Public Debt Office with a list of the subscribers, together with the nominal amounts of the debentures issuable to them and the names of the Treasuries at which the interest is to be made payable, also the exact nominal amount of each loan and any other necessary information for filling up the forms, and after completion in every respect except that of signature the Public Debt Office will forward the debentures to the Accountant General who will distribute them to the

Chapter 40 — Interest Payment Audit.

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Audit of Accountant General

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1 Vouchers in which the signature of the disbursing officer or of the payee or the particulars of the loan or the number or the capital sum of the several notes or the number of the half year for which interest was paid is wanting should be returned for correction.

864 The Accountant General's audit of the interest vouchers (see Form 22) will be conducted in the following way. The Auditor should see—

- (1) that the amount entered in column 3 of each voucher is really one half year's interest upon each amount stated in column 2,
- (2) that the "total amount due" is the half year's interest multiplied by the number of half years entered in column 4,
- (3) that the "Amount due" column is correctly totalled, and the total correctly carried into the schedule (Form 24), and into the proper column of it,
- (4) that the receipt is properly signed, either by the person named as the holder or by his representative,
- (5) that income tax at 5 pies in the rupee is deducted from the amount of interest falling due on or after 1st April 1886 unless the owner of the security has produced, with his receipt for the interest, a certificate signed by the Collector that his annual income from all sources is less than Rs1,000, or that the interest is employed solely for religious or public charitable purposes in which case no deduction should be made, or unless he has produced a like certificate that his income from all sources is less than Rs2,000, in which case the rate of deduction is 4 pies in the rupee. The certificate holds good only for the official year for which it is issued.

Lists for the Public Debt Office.

865. After this has been done, for each of the two lists of payments, the Auditor should put aside the schedules and total all the vouchers by loans, and number them consecutively for each loan, in blue pencil, in the upper right hand corner. To each bundle should be added a covering list, in Form 110, of which the totals must be checked to see that they agree with the total debits in the month's accounts against each loan.

866. The vouchers, together with the covering slips, should then be sent to the Public Debt Office, Calcutta, for further audit.

867. These lists should not, however, be sent one by one, but should go together, as soon as completed, with a covering statement in Form 111.

Audit by Public Debt Office

868. The Public Debt Office should post the payments from the vouchers into their audit registers and check them in the following respects (1) that the amount of the promissory note is correctly stated in the voucher, (2) that interest has not been twice paid for the same half-year.

Account

869. The total payment made on account of interest should be entered in one sum in the Exchange Account with India, and should be supported by a copy of the statement prescribed in Article 867, so as to enable the Comptroller, India Treasuries, to keep an account of the interest paid on account of each loan.

NOTE.—The gross amount of interest should be debited to India and the income tax deducted should be credited in the local books.

Provincial Debenture Loans

870. A similar procedure should be followed in the check of interest on these debentures (see Annexure)

ANNEXURE

Provincial Debenture Loans

1. The forms of these debentures will be drawn up and approved by the Local Government when so approved, they will be prepared and filled up by the Public Debt Office under instructions from the Comptroller General, but will be signed and issued by the Accountant General of the province on behalf of the Local Government. The Accountant General will furnish the Public Debt Office with a list of the subscribers, together with the nominal amounts of the debentures issuable to them and the names of the Treasuries at which the interest is to be made payable, also the exact nominal amount of each loan and any other necessary information for filling up the forms, and after completion in every respect except that of signature the Public Debt Office will forward the debentures to the Accountant General who will distribute them to the

proprietors through the Treasuries concerned in exchange for the original receipts for the money. Advices of all debentures issued must be sent without delay to the Public Debt Office to be registered. Any debentures which may not have been distributed after the lapse of three months from the date of issue should be returned to the Public Debt Office.

1 Debentures can be issued only in the names of individuals or public officers, they cannot be issued in the name of one person for or on account of, a person or thing.

2 The interest on the debentures and the additional payments dependent on surplus profits will be debited to Exchange Account with India. The Comptroller, India Treasuries, will adjust them under "13—Interest—Interest on Provincial Debenture Loans", the additional payments being shown against a separate detailed head 'Additional payment on account of surplus profits'. The Public Works Department, in calculating the interest chargeable to the Provincial Governments on account of interest on the capital expenditure on Provincial Railways and Irrigation, will include the interest as well as the additional payments on these debentures. The capital raised will be credited to Exchange Account with India, and any premium or discount should be distinctly shown in the Exchange Account. The Accountant General is responsible for agreeing the lists sent to the Public Debt Office of the debentures issued (added to the unissued debentures returned) with the amounts credited in his Exchange Accounts.

3 The debentures may be renewed, consolidated, or sub divided under the rules applicable to promissory notes of the Government of India, and should be forwarded for the purpose to the Accountant General, who will transmit them to the Public Debt Office, the renewed, consolidated, or sub divided debentures will be signed and issued by the Accountant General in the same way as the original issue, and he should enter all the debentures forwarded to him for transmission to the Public Debt Office in a register showing—

- (a) the date of receipt,
- (b) the number of the debenture,
- (c) the nominal value of the debenture,
- (d) the name of the proprietor,
- (e) the name of the treasury where interest is payable,
- (f) the number of debentures required
- (g) the date of transmission to the Public Debt Office
- (h) the date of receipt of debentures from Public Debt Office,
- (i) the date of issue,
- (j) the amount of the debentures issued, and
- (k) the initials of the Accountant General

4 The Accountant General should be very careful not to issue any debentures otherwise than upon credit to the Government of India of the money it represents, or upon cancellation of a previous debenture or debentures of equal value. The interest upon each debenture will usually run from the half yearly date next succeeding the completion of the payment of the money into the treasury, and the interest from the date of

payment to the said half-yearly date should be paid and receipt taken upon the original treasury receipts.

5. The following extracts from the rules issued with Finance Department Resolution No. 1868, dated 15th March 1878, give further particulars regarding the duties of an Accountant General in connection with these loans:—

“ III The rate of fixed yearly interest to be paid upon provincial debenture loans will be determined by the Government of India from time to time. For the present this rate shall be 4 per centum, if in any particular case, the loan cannot be raised at par at this rate, then, with the special sanction of the Governor General in Council, subscriptions may be received at a discount, which shall be charged off in the accounts at once, under the head of ‘ Interest upon Funded and Unfunded Debt ’ (provincial section) and debited to provincial revenues

“ IV The interest on provincial debenture loans will be payable half yearly, on dates of the calendar to be fixed by the Local Government, at any principal Treasury or branch

from either of the said head offices

“ V Interest on provincial debenture loans together with the additional payments, dependent on the surplus profits as hereinafter described, shall be recorded in the Imperial accounts under the head of ‘ Interest on Funded and Unfunded Debt ’ (provincial section),—all transactions relating to the capital of the loans themselves being recorded in the same accounts under the heads of public debt incurred or discharged

“ VI Provincial debenture loans will be part of the registered public debt and the debentures themselves part of the public securities of the State, the business connected with which is managed and transacted by the Presidency Banks under the agreements made with them. The Presidency Banks will be responsible, under their agreements, for the management of these debenture loans, and will be remunerated therefor in the same way as for the management of the rest of the registered public debt and securities

“ VII The Local Government, as soon after the close of each successive year, shall cause to be published in the Local Government Gazette, as soon as possible, an account of the capital, showing how it has been applied, the expenses, and net revenue for each such year, and the construction of which a provincial debenture loan is raised. From the net revenue so calculated interest as follows shall be deducted as a first charge:—

“ (1) One year's interest payable upon the loan

“ (2) Four and a half per centum upon the amount of a capital supplied by the Government

“ The surplus, if any, may be made available for rateable division between the Government and the debenture holders, as hereinafter explained

“ In other respects, the Local Government shall prepare this account in the manner in use for the capital and revenue accounts of other State canals or railways, with any modifications of detail which it may, from time to time, deem necessary in order to make a true calculation of the profit or loss upon the work during the year. This account and the declaration of the amount of surplus shall be signed by a Secretary to the Local Government and by the local Accountant General

“ VIII No debenture-holder shall have any property in any work constructed by means of a provincial debenture loan, or be entitled to call for, or examine, any account or voucher, or challenge the construction of the account prescribed by Rule VII, or any entry made therein or declaration promulgated thereupon, by the Local Government

“ IX The Local Government will be authorized to offer to holders of debentures in such provincial loans, besides the fixed interest due upon the debentures, such share of the surplus referred to in Rule VII as shall be stated in the notification, inviting tenders for the loan. In general the part of the surplus offered for distribution (which might be one half or other proportion) would be divided rateably between the Government and the debenture holders,—the Government sharing in proportion to the capitals supplied by it, and each debenture-holder according to the amount of his debenture. The part of the surplus due to debenture holders should be payable with the first instalment of fixed interest due on the debentures, after the publication in the local Gazette of the account prescribed by Rule VII

" X. The rules which govern the transfer, consolidation, division, or renewal of promissory notes of the Government of India, and the transfer of the place of payment of interest thereon, shall apply to debentures issued under these rules, except that these debentures shall not be encased for the payment of the interest thereon elsewhere than at the particular treasuries or branch banks named in them

" XI The Local Government shall reserve the right of liquidating every provincial debenture loan raised under these rules or any part thereof, at any date not less than ten years from the date of the loan, on giving three calendar months' notice. In such case each debenture holder shall be entitled to receive either the amount named in his debenture, or, at his option such a sum as would, if it were invested, at the date fixed for the discharge of the loan, in promissory notes of one of the 4 per cent loans of the Government of India, yield interest equal to the average amount, including the fixed interest and share of surplus which has accrued due from his debenture during the six half years last preceding the date of the notice of discharge

" XII Provincial debenture loans may be raised in order to repay to the Imperial Treasury or the Local Government the cost of any work already constructed by means of funds supplied from the Imperial Treasury, or, as the case may be, from Provincial Resources."

Chapter 41.—Deposit Audit.

Receipt Registers	871	Refunds	876
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Receipt Registers.

871. The extract registers of receipts of deposits after being reviewed.

"NOTE.—The scoring through of the columns for the months already passed may be dispensed with at the discretion of the Accountant General or Comptroller."

Audit of Payments.

872. The extract re-payment registers, as received, should be taken up (after the necessary comparisons are made between the vouchers and the entries in the register, Article 724), and the re payments examined by being posted in the proper column of the receipt registers or clearance registers against the entries of receipt. If the re-payment exhausts the balance at credit of the item, a line should be drawn from the last re-payment entry to the total re-payment column in which the total re-payment should be entered, if the re payment does not exhaust the credit, it will be found convenient to enter the balance in pencil under the last re-payment. At least 8 per cent of these postings should be examined by some one other than the clerk who made them, and the examination should be extended to the amount entered in the third column of the extract register of re payment as the amount or balance of the original deposit.

Clearance Register.

873. The receipt registers of any year provide for the entry of re payments made during the same and the next account year. After that, the balances which do not lapse under Article 255 will be detailed in the clearance register received from the Treasury (Article 253). The items in this register must first be agreed by the Superintendent of the section himself with the balances worked out against the several entries in the original extract receipt register, and then the latter should be laid aside and future re-payments recorded only on the clearance register. Space is provided herein for record of re payments for two more years, and any outstanding balances after that will in ordinary course be credited to Government.

Settled Officer and a half margin
ced every item whose receipt or
randum should be sent to the
and return the paper in original.

on by the Superintendent is the
of exercising this supervision is

the examination of the clearance registers and statements of lapses. That this examination may be complete it is necessary that it should be carried out before the registers and statements are made over to the deposit checkers. The balances to be carried forward into the clearance registers and statements of lapses should first be worked out in the receipt and clearance registers in use by the clerks concerned and then compared by the Superintendent with the new clearance registers and statements of lapses received. The result of this examination will furnish the Superintendent with a good indication of the character of the work of his section.

Pr. of of Posting.

874. When the re-payments of any month have been posted in the receipt registers and the clearance registers, Form 32, in the column for the month, totals should be made in the four years' registers in use, and these totals carried separately into the proper column of the proof-sheet, Form 112. A total should be made on the latter in red ink of the figures for each district, agreed with the total of the re-payment register of the district for the month, and ticked off by the deposit checker in token of the agreement. The summation of the red ink district totals will give the provincial total of re payments during the month, and it should be compared with the charge in the consolidated abstract and marked " " by the Superintendent, Book Department. The postings on the proof-sheet made from the receipt registers should be the provincial total for each month agreed with

" " of the totals of the re payments posted in the receipt and receipt by some one other than the deposit checker who could be well too for the Superintendent himself occasionally to pay

Statement of Lapses

of a statement of lapses the Superintendent must agree in detail between the amounts reported for credit and the balances worked out in the original extract re- registers to which the balances were

entered in these registers, in Government," and the state will then be used for the pre-litig the amount to Govern-be noted upon the statement

Calcutta High Court do not lapse till

A
" as

to 4 years have expired

2 See Note 2 under Article 873

3 Deposits in cash of the High Courts of Madras and Bombay Original Side which under the operation of Act XXV of 1866 have to be credited to Government should be remitted to the Comptroller General by remittance transfer receipts. In the case of similar deposits in the shape of Government securities the securities themselves are sent to the Comptroller General

Refund of Lapses.

876. When application is made for refund of a lapsed deposit, a note of it should be made against the entry of the deposit in the statement of lapses, which has already been tested by the method prescribed in Article 875. The officer who signs the order for refund should also initial the

Substitute a 'comma' for the 'full-stop' at the end of the first paragraph and continue the paragraph as follows :—

'under the initials of the Superintendent in the prescribed column.'

[5th List—1-7-15]

877. The deposit checker must be careful to see that the receipts, re-payments and balances are correctly brought forward in the *plus* and *minus* memorandum attached to the deposit accounts, and specially that any lapsed items are correctly written off. He should also see that the closing balance for March agrees with that of the proof-sheet

Personal Deposits.

878. The audit of re-payments in the case of personal deposits is confined to seeing that there are proper vouchers in support of the amount repaid, and that the re payments do not exceed the balance at credit of the particular account

879. When Civil or other Courts bank with the Treasury, themselves submitting the detailed accounts of deposits, the Auditor, besides auditing these detailed accounts, must agree the totals of the receipts and payments with the figures reported from the Treasury

Annual Report on Personal Deposits.

880. At the close of each year an annual report should be submitted to the Comptroller General, showing the name of each personal ledger account, the opening balance, the credits and debits, and the closing balance, explaining the necessity for the account being kept, and stating whether a certificate of agreement has been received from the administrator of each account. This report on personal ledger accounts will be an appendix to the Review of Balances, *vide* Chapter 69

881. In the annual report the personal ledger accounts of wards' and attached estates and sub-treasuries need not be shown separately for each district, the total amount for the whole province being sufficient

Chapter 42.—Bill Audit.

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<i>Issue Lists</i>	886	<i>Corrections</i>	90*
<i>Paid Lists</i>	887	<i>Checks of Payments</i>	903
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Lapsed Bills—		Military Treasure Chest Bills	907
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Bill Stock

882 The stock of bill forms kept on hand to answer district indents must be stored in strong cupboards or boxes of sufficient breadth secured with English locks, of which the keys should be kept by a Gazetted Officer. On each occasion of issue, the stock book should be brought to him for initials at the same time as the invoice is brought for signature. Each kind of form should be shown separately in the stock book, and stored separately in the store cupboard or box, and so arranged that a later serial number may never be issued before an earlier one.

General Explanation

883 The check on issue and payment of Supply Bills and of Transfer Receipts will be carried out on precisely the same plan and accordingly the word "bills" in the following instructions includes both "Supply Bills" and "Transfer Receipts",—only the documents and registers for Supply Bills must always be kept distinct from those for Transfer Receipts. Articles 885 to 898 are written as they apply to local bills but the procedure in the case of foreign bills follows the same course, with the exception of the differences explained in Articles 899 to 906.

884 It must be remembered that the check required is not merely the mechanical one which sees that all issues are duly brought to account, but includes the further one of seeing that each is covered by due authority. The issue lists should therefore be reviewed by a Gazetted Officer or Superintendent, those of several districts being taken each month and explanations of improper issues should at once be called for. It is not right in all cases to accept without question the allegation that a transfer receipt was granted for public purposes.

1 The instructions in this chapter do not apply to Paymasters' Transfer Receipts which are disposed of under Chapter 61 (Military Department).

Bill Checker

885 The system of local bill check is not the same in all provinces, but it will generally be found convenient to entrust the final check, namely, that of each payment against the corresponding issue, to one clerk, the bill checker.

Issue Lists.

886. On receipt with the cash account of the list of bills drawn on Treasuries within the province, the district auditor will check the totals and agree them with the entries in the cash account, and after review will make over the lists to the bill checker who will paste them in files so arranged that three months' issue lists of one district for either class of bills will be kept together in order. The district auditor will initial each issue list, and the answering entries in the cash account in certificate of their agreement, and the bill checker must not accept the issue list without such initials.

Paid Lists.

887. Similarly, it will be the duty of the district auditor to make over each bills-paid schedule, after he has checked it in detail with the vouchers, proved its total, and agreed it with the entry in the list of payments, and initialled it and the list of payments in token of such agreement. The paid vouchers will be kept with the vouchers of the paying district in bundles or in a file, but arranged in the order in which they were received from the district, which will be the order of payment and of voucher number.

Posting of Payments.

888. The bill checker will take up the schedules of paid bills along with the quarterly files of issue lists, and in the latter post the amount of each payment in the column provided for the month of payment, observing whether in each case the amount paid exactly tallies with the amount of the bill issued.

889. The payments in the month of issue and three following months will be posted in the issue lists in four separate columns, and those during the rest of the first quarter succeeding the quarter of issue in one column. After a month's payments have been posted, a line will be drawn across the column provided for the payments of that month against each unpaid bill to prevent the payment of a subsequent month being entered therein. The totals of the payments of each month will be shown separately at the foot of each column and initialled by the bill checker.

890. At the close of a quarter the issues of the previous quarter remaining unpaid will be listed on paper, foolscap size (Form 114), to be called "Old Bills List" and the bill checker will initial each item in the issue lists as he transfers it to the old bills list in token of the amount having been transferred.

891. At foot of the payment columns on the right hand page of the form, the total payments of each month (there will be very few) will be separately shown and initialled by the bill checker.

892. After all the payments have been noted in the several issue lists of the months in which they were drawn and in the old bills lists, the total of the amounts so noted in the issue lists for each month and old bills lists must be entered in a monthly Agreement sheet, Form 116.

Check of Payments

903. The check of bills paid with the issue lists received from other Account Offices and with the old bills lists will be conducted in the same way as that of local bills. The first duty of the bill checker, on receiving a new list of bills drawn, will be to mark off all the bills reported on it as cancelled, by noting the month in the proper column, but he will enter 0 0 0 in the column of "Amount paid" instead of the amount of the bill. The monthly proof of posting by comparison with the detail books will be effected as in the case of local bills, the name of the province being entered in the Broadsheet in place of that of the issuing Treasury.

Lapsing of Bills

904. At the close of each year the old bills lists for the third preceding year will be taken up, and a list of all bills still unpaid should be prepared for each treasury drawn upon, in the same way as for local bills. These will be forwarded to the Treasury Officers concerned for verification. On the return of these original statements the amount of lapsed bills will be adjusted to credit of "Miscellaneous" and debit of "Foreign bills," any future payment of such a lapsed bill will be charged to Refunds, as in the case of local bills.

1 Bills drawn by the Secretary of State lapse and should be carried to credit of Government in the same way as any other bills.

Accounts

905. The amount shown in the consolidated issue lists will be credited in the Account Current with the province drawn upon under head III or IV, sub heads Foreign Supply Bills payable and Foreign Remittance Transfer Receipts payable, and the amount of cancelled bills (including bills wrongly entered in the issue list of one province but subsequently transferred to another province) will be charged to the head which received the original erroneous credit. The province drawn upon will respond by debit or credit to Account Current with the drawing province by credit or debit to T Remittances sub heads Foreign Supply Bills and Foreign Remittance Transfer Receipts. Credit even for a bill wrongly entered will be accepted though the error will be noticed in the objection statement, in order that it may be corrected in a subsequent account, the debits for such corrections being checked with the original credits.

906. The payments of the bills will be charged direct to the head "Foreign Supply Bills" or "Foreign Remittance Transfer Receipts" in the accounts of the province drawn on.

1 Although the bills of the several drawing provinces are lumped together without distinction under 'Foreign Supply Bills' and 'Foreign Remittance Transfer Receipts' the forms in which Treasuries report their payments should not be changed, as the separate detail given will facilitate finding the entries.

Military Treasure Chest Bills.

907 On receipt of the issue lists from the drawing Treasuries, the auditor will credit the amount to Account Current between Civil and Military under head I and make over the lists to the bill checker who will carry out the checks in the case of local bills

908 The paid lists will be received with the Military Exchange Accounts, and the balance of bills outstanding will therefore be verified by the Account Current Branch, and not by the Book Branch as in the case of local bills

Chapter 43.—Remittance Audit.

Remittance Check Register	909	Agreement with Detail Books	912
Posting the Register	910	Entry in Accounts	914
Differences	911	Small Coin Depôts	915

Remittance Check Register

909. For the check of local remittances, a register (Form 119) will be maintained, of which the pages should be neatly ruled in blue ink before the book is bound. The first part of the register will record the cash remittances between Treasuries within the province, and thereafter separate sheets should be set apart for remittances between Treasuries and each of the departmental officers rendering accounts to the Civil Accountant General, such as those of the Customs, Opium and other Departments and small coin depôts. For those departments in final account with the Civil Accountant General, which both send cash to Civil Treasuries, and also draw cash thence to be credited by themselves and accounted for, two sheets will be required, one for the debits of Revenue Treasuries to be answered by departmental credits, and the other for departmental debits to be met by credits in the Treasuries. For departments with which Accounts Current are exchanged, such sheets will not be necessary.

1 The check on foreign remittances is effected in the Comptroller General's Office

Posting the Register.

910. On receipt of a list of payments as soon as the vouchers for miscellaneous payments have been checked with it, and before audit commences, all remittances charged should be posted in the remittance check register by the district auditor concerned, and, in like manner, on receipt of the cash account, the first operation should be to post the acknowledgments of remittances in the same register against their respective debits. In the rare case of a credit preceding a debit, it should be posted against the first vacant line of debit, and should be pointed out to the auditor in whose account the debit must be looked for, in order that he may watch for it and post the answering entry in the proper place.

Differences

911. When the credit does not tally with the debit, the auditor who posts the credit must bring the difference to the notice of the debiting auditor, in order that he may bring it on his objection book and proceed to its adjustment. The unadjusted balance will be carried forward, and the adjustment when made must be noted in the remittance check register.

Agreement with Detail Books

912. As soon as all the Classified Abstracts have been made over to the detail book posters, the Treasury Account Sections should total the debits and credits in the remittance check register, both for Remittances

between Treasuries and for Departmental Remittances, and the several totals of the debits and credits must be agreed with the corresponding totals in the detail-books. The unadjusted debits and credits should then be carried forward in full detail to the check register of the next month, after comparison, in the case of remittances between Treasuries, with the information regarding them given in the local Cash Balance Reports.

913. If any remittance has remained outstanding for an undue time, enquiry should at once be instituted.

Entry in Accounts.

914. Cash remittances from one Treasury to another of the same province are debited and credited to "Cash Remittances between Treasuries." Cash remittances to and from other provinces are debited and credited to the head "Foreign Remittances," and entered in a separate register (Article 1474).

Small Coin Depôts.

915. The accounts of small coin depôts or sub depôts should be dealt with as departmental cash accounts (Chapter 52). Remittances within the province between depôts and depôts, or between depôts and Treasuries, should be treated as "Local Remittances," and entered as such in the check register and in the accounts.

916. Remittances to or from depôts in other provinces should be dealt with as "Foreign Remittances."

Chapter 44.—Miscellaneous Audit.

General Rule	917	Discount on Stamps	921
Special Charges	918	Advances	922
Cost of Land	919	Permanent Advances	924
Refunds	920		

General Rule

917. For some payments falling under this head there is no prescribed rule regarding the record of audit. But in every case, even when the audit is not specifically recorded, the auditor must see that he has a sufficient voucher and sufficient authority to pass it.

Special Charges

918. The register prescribed in Article 833 affords the means of recording the audit of specially sanctioned charges, whether reckoned as contingent expenditure or not.

Cost of Land.

919. Payments for cost of land taken up under a declaration issued by the Public Works Department will be met out of the Budget grant of that department and debited in the Civil accounts as charges adjustable by the Public Works Department. But if the land be for any Local Fund, the compensation payable for it will be charged to the fund, or if it be for any purposes other than Public Works, the cost will be charged to the department for which the land is taken up.

Refunds.

920. In the audit of charges for refunds, the principal points to be examined are that they have been made under sufficient authority and that they are supported by duly receipted vouchers in proper form (Form 13) containing a certificate of note of the refund against the original credit in the Departmental accounts and the Treasury or Sub-treasury Officer's signature in proof of credit into the Treasury whether singly or in a lump sum.

In cases where full details of the revenue under the head are given in the Treasury accounts or other documents as rendered to the Account Office, a note should be made against the item of receipt in the original accounts received from the Treasury, so as to prevent a double claim. But in cases where the credit is shown in the Treasury accounts in a lump sum as in the case of Land Revenue, Excise, Provincial Rates, Income Tax, etc., no note need be made against the aggregate credits.

1 For refunds of fines, the note should be made in the statement of fines received from the Court. (See Article 23, Note 1.)

2 In funds of the value of profit stamps are usually admitted upon a certificate of the Superintendent of Stamps that the profit stamps have been returned to him. In Bengal

the Treasury accounts show a *plus* and *minors* memorandum of such stamps, under which the stamps, whose value has been refunded, remain till acknowledged by the Superintendent of Stamps. No check can, however, be exercised over the refunds of stamp duty allowed by Civil Courts.

3 Refunds of the value of unclaimed currency notes credited to Government may be made on a certificate from the Currency Office, showing the date on which the amount was credited to the order of the claimant, but in every case the Accountant General. Whenever any sums are on account of unclaimed currency notes, the Commission which the amounts are composed, and the credit should be noted at foot of the statement. When noted against the corresponding entry in the credit.

Discount on Stamps.

921. The procedure in auditing discount on stamps varies. In some provinces the discount is entered in a schedule against each item of sale, and a receipt is signed by the vendor on or apart from the schedule, the application of the proper rate of discount being usually certified by the Treasury Officer. In others, a bill for the discount, in an abstract form, is sent to the Accountant General through the Superintendent of Stamps whose countersignature is the Accountant General's authority for admitting the charge.

Page 541—

Insert as Article 921A —

Renewal and Enfacement fees on Government Promissory Notes

921A Amounts due to the Bank of Bengal, Calcutta on account of renewal and enfacement fees on Government Promissory Notes (Article 206) will be paid by means of Remittance Transfer Receipts to the Accountant General on monthly bills supported by Treasury receipts from the Bank. The payments shall be made to the Bank.

Article 921-A, Page 541—

Insert the following as a note to Article 921-A —

NOTE —Renewal fees for sums below Rs 15 may be remitted to the Public Debt Office, Calcutta, by postal money order.

923B. The charges on account of payments to persons proceeding to a Pasteur Institute referred to in Article 137 (h), I (e), V and VI will, in the case of the forward journey, be finally passed in audit on receipt of the Director's certificate of treatment and adjusted in the accounts of the Province from which the persons were sent under "32—Miscellaneous—Miscellaneous charges for treatment of patients at the Pasteur Institute" if they are to be borne by General Revenues, or debited to Local or Municipal funds in other cases. In the case of the return journey, they will be finally passed in audit by the Accountant General, Punjab or Madras, when supported by the Director's certificate of treatment and the original intimation of the officer sending the person for treatment, in the case of travelling allowance, and on the Director's certificate in the case of maintenance allowances and adjusted, when the charges are to be met from General Revenues in the accounts of the Punjab or the Madras Presidency, as the case may be, under "32—Miscellaneous—Miscellaneous charges, etc.," and in the cases where the charges should be borne by Local or Municipal Funds, passed on to the Accountant General of the Province from which the persons were sent for treatment. All claims accepted by District Officers under the provision of Article 137 (h) IV will be adjusted in the Provincial accounts concerned either by recovery or by charge of irrecoverable amounts to the head "32—Miscellaneous—Miscellaneous charges for the treatment of patients at the Coonoor." Claims not accepted by District Officers will be finally under the same head in the books of the Punjab or Madras, as the case may be.

NOTE 1—Any recoveries of overdrawals to be effected in consequence of a Government servant having been allowed travelling allowance in excess of that to which he was entitled will be made by the Accountant General of the province of origin.

NOTE 2—The Local Governments will by special rules prescribe in what cases the charges are to be borne by General Local or Municipal Revenues as the case may be.

Permanent Advances

924 Permanent advances should be recorded in a register in Form 120 intended to last for four years. The register should be a standing list of all sanctioned permanent advances by names of offices, a separate page or pages being set apart for the offices in each district. As personal responsibility can be enforced by the receipts of the actual incumbents which are on the file, the names of the holders of advances need not be entered in the register. The advances should be consecutively numbered and the acknowledgments should be marked with corresponding numbers and filed in proper order. On receipt of a new acknowledgment it should be numbered with the register number of the advance and filed in the place of the old acknowledgment which should be torn out of the file.

925 If the amount of any advance be increased or reduced in the course of the year the amount in the column for the current year should be altered in red ink on the appearance of the credit or debit for the difference in the Treasury Account. The total for the column will be corrected at the end of the year. If new advances are sanctioned, they should be entered at the bottom of the district list in the order of the charges appearing. The monthly credits and debits should be compared with the detail book.

figures through the Broadsheet which will, after completion, be submitted every month to the Gazetted Officer in charge. At the end of the year a single total for the old, corrected and new advances will be made, the aggregate of which for all the districts worked out in the Broadsheet at the end of the register will agree with the closing ledger balance of the year.

926. The amounts of the advances as standing on 31st March should be entered afresh in the money column for the next year and a total made for 1st April.

Chapter 45.—Audit of Receipts.

General Duty of Accountant			
General	927	Fines	932
Departmental Revenue	929	Pension Contributions	933
Stamps and Opium	930	Miscellaneous	939
		Special Recoveries	940

General Duty of Accountant General

927. Efficient audit of expenditure ensures that money which has once entered the Treasury shall not leave it without sufficient authority, *but it is the duty of the Accountant General to watch receipts also, and, as far as possible, to see that under every head Government receives all its dues*

1 The marks of classification which in the case of expenditure, are recorded upon the voucher or in the audit encasement should in the case of receipts be made in the Remarks column of the cash account

2 The responsibility for the check of receipts rests on the Local Governments and Revenue authorities but when any serious falling off of any revenue under any head occurs for which the local officers do not or cannot furnish a satisfactory explanation the Accountant General should report the facts in a separate official letter to the Local Government

928 As regards certain classes of receipts specified below, special instructions are given, but it is a general rule that no debt due to Government should be left outstanding on the books without clear and sufficient reason The Accountant General will exercise constant and watchful care over such outstandings, will suggest to the proper authorities any feasible means for their recovery, and, at least once a year, will fully review them all Whenever any appears to be irrecoverable, he should obtain the authority of Government for its adjustment But on no account may any sums be credited to Government by debit to any suspense head, credit must follow, and in no case precede, actual realisation

Departmental Revenue

929 In the case of departmental revenue, the detailed check is entrusted to the revenue controlling authorities, the Accountant General's functions being confined to reporting to these authorities the amounts received and brought to account which amounts are by them compared with the departmental returns of demands and realisations It is not the duty of the Accountant General to enter into correspondence for the purpose of settling differences save as expressly provided in the following rules

Stamps and Opium

930 The realisations by sale of stamps and of excise opium are reported to the Superintendent of Stamps and to the excise revenue authority for comparison under the last rule, but, besides this, the value of stock is reported with the Treasury Accounts in a *plus and minus* memorandum Of this the opening balance should always be compared with

last month's closing balance. Of the additions to stock, a periodical return is received from the Superintendent of Stamps, or other Revenue Authority, and these must be traced into the *plus* and *minus* memoranda. The deductions from stock must be accounted for either by an entry in the cash account of the value received, or by credit acknowledged by some other officer to whom remittance has been made, or by sufficient authority for the write-off.

1 In these and all other cases in which it is prescribed that agreement should be effected between different documents, the auditor who makes the agreement should note the fact of the agreement upon one or both documents. It is not sufficient merely to tick the entry.

931. The following is the procedure for the examination and audit of the account of stamp forms.—

1 The Controller of Printing, Stationery and Stamps, Calcutta, each Superintendent or Commissioner of Stamps or other officer specified in Rule 36, Appendix K of Volume I, forwards every month to the Accountant General or Comptroller concerned a statement showing the quantity of stamps supplied to and received during the month by the local depots which are in account with the Accountant General or Comptroller. The Controller of Printing, Stationery and Stamps Calcutta, and the Superintendents of Stamps, Madras, Bombay, Rangoon, and Karachi, will also show in their returns the total quantities issued to or received from each province outside their own. The Accountants General, Bengal, Madras, Bombay, and Burma, will, on receipt of these returns, communicate the total receipts from or issues to the other provinces to the Accountant General or Comptroller concerned, who will check these figures with those shown in returns received by him from his own provincial officer.

Note—The Controller of Printing, Stationery and Stamps sends the returns to the Accountant General, Bengal, instead of to the Comptroller, India Treasuries, with whom he is in account.

2 The Accountant General or Comptroller checks the entries of receipts in the *plus* and *minus* memorandum by comparison with the amounts shown in the above statement or with the entry of issue in the *plus* and *minus* memorandum of another Treasury, if the stamps were received from another Treasury, and also checks the entries of issues by comparison with the amounts credited in the Treasury Accounts as receipts for stamps sold or with the entry of receipt in the *plus* and *minus* memorandum of another Treasury, if stamps were sent to another Treasury.

3 These verifications will be noted upon the original statement received under note (1).

4 The Controller of Printing Stationery and Stamps Calcutta, and the Superintendents of Stamps, Madras, Bombay, Rangoon, and Karachi, will also show in their returns the total quantities issued to or received from each province outside their own. The Accountants General, Bengal, Madras, Bombay, and Burma, will, on receipt of these returns, communicate the total receipts from or issues to the other provinces to the Accountant General or Comptroller concerned, who will check these figures with those shown in returns received by him from his own provincial officer.

5 Under Rule 41, Appendix K, Volume I, the Accountant General or Comptroller also receives half yearly from the Controller of Printing, Stationery and Stamps, Calcutta, and each Superintendent or Commissioner of Stamps or other officer specified in Rule 36, a statement showing the balance on the last day of September and March of each of the four descriptions of stamps in each Treasury and local depot. The amount shown in these statements should be agreed with the corresponding balances shown in the *plus* and *minus* memoranda received with the Treasury Accounts after they have been checked under clause (2) above. The fact of the agreement should be reported to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps concerned, and if there is any difference, it should be settled in correspondence with him and the Treasury Officer.

Fines.

932. The rules for the check of receipts on account of fines are stated in Article 23.

Pension Contributions of Officers lent to Foreign Service

933 A register of officers (gazetted or non gazetted) lent or transferred to foreign service of the first and second kinds (C S Regulations, Chapter XXXVI) will be kept in Form 121 in view to a check being maintained over the recovery of their contributions towards leave and pension allowances. This register should be posted on receipt of the Government order sanctioning the transfer, and the entries should be examined as to their correctness and initialled by the Gazetted Officer in charge. A certificate of the date of making over charge and of receiving charge of the new appointment, and in the case of a ministerial officer, the service book should be called for. On receipt of the certificates the fact should be recorded in the register, and the number in the register assigned to the officer should be posted in the first column of the Broad sheet (Form 122). All orders subsequently received regarding an officer should be recorded in the register as well as all orders issued by the Accountant General for recovery in arrears, also the cause of the contribution; either to re transfer, death, dismissal, or any other cause. In case of re transfer, the service book should be called for and the fact noted.

934 When an officer transferred to Foreign Service is a member of the Uncovenanted Service Family Pension Fund the fact should be intimated to the Secretary.

935 If the Account Officer to whom the officer is to account for his contribution is not the Account Officer of the province within which he was serving at the time of his transfer the latter Account Officer must communicate particulars to the Account Officer of the recovering province to enable him to keep up the register.

936 All contributions credited in the cash accounts will be posted into the Broadsheet Form 122, the total of which must be agreed monthly with the total credited in the detail books and submitted to the Gazetted Officer in charge.

937 In posting the second money column of the Broadsheet the monthly rate of commencement at the year should be entered and subsequent alteration should be entered below with the date from which each rate takes effect. The posting of the third money column viz., 'Total due,' should not be made until the close of the year.

938 In the case of officers and subordinates of the Railway Department and of the Military Works Services the register will be kept up by the Examiners of Railway Accounts and the Examiner of Military Works Services as the case may be all contributions paid into the Treasuries on account of these officers being reported to the Examiners monthly by the Accountant General.

Miscellaneous

939 Of recoverable over payments and of miscellaneous advances due to Government a sufficient record exists in the objection books of loans and revenue advances a special register is kept (Article 1403) which gives full information of the amounts payable both on account of interest

Substitute the following for these Articles —

940 For special and important recoveries a combined Register and Broad-sheet should be kept in Form 123A. In it are to be entered all amounts to be received and recovered by the Accountant General which do not find a place in the Objection Books or in some other prescribed register, and which, not being recoveries of a special head of "advances" will not find a place in the Broad-sheet. Such are 'treaty dues, States etc.' and other recoveries arising from special orders.

941 In the case of recoveries made under Article 802 of the Civil Service Regulations, and on account of establishments in foreign service of the third kind, where the rates may be subject to frequent changes, the Accountant General or Comptroller may, if the combined form is considered unsuitable, allow, at his discretion, the use of the separate Register and Broad-sheet in Forms 123 and 122 respectively. The particulars of such recoveries should be entered in Form 123, a separate number being assigned to each recovery. The recoveries actually made should be posted monthly into the Broad-sheet in Form 122, in which, for columns 1 and 2 may be substituted the following three columns, viz, (1) Number in Register of Special Recoveries (2) From whom recoverable, (3) Treasury at which recovered. The word "Treasury" at the top of the Form may be omitted. The Register and the Broad-sheet should be worked in the manner described in Articles 933 to 937.

The Register may be kept according to districts or according to the different classes of recoveries to be effected, but the Broad-sheet must be kept on the latter system only, there being a separate Broad-sheet for each head of account to which the recoveries are to be credited.

942 The combined Register and Broad-sheet prescribed in Article 940 and the Broad-sheet prescribed in Article 941 should be submitted monthly to the Gazetted Officer in charge for scrutiny.

Chapter 46.—Service and Other Funds.

Annuity Deductions	943	Hindu family Annuity Fund and	
Civil Funds	944	Bengal Christian Family Pension	
Indian Civil Service Family Pension		Fund	961
Regulations	949	Postal Insurance Fund	963
Military and Medical Funds—		Police Officers Provident Fund	963A
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Annuity Deductions of Members of the Indian Civil Service

943 The Treasury Officer is responsible for making from the bills of members of the Indian Civil Service the deductions prescribed in Article 615 (a) of the Civil Service Regulations. Salaries and other payments are finally taken *net* against all Imperial and Provincial heads, but, in the case of officers paid by independent bodies, gross allowances are charged and the deductions (prescribed in Articles 755, 756 and 768, Civil Service Regulations) taken to credit of Receipts in aid of Superannuation, etc., minor head 'Contributions for pensions and gratuities'. To the same head will be taken the ordinary deduction of 4 per cent, when, by reason of the short term of a deputation, the full contribution is not levied [Civil Service Regulations, Article 761 (a)]

Bengal, Madras, and Bombay Civil Funds

944 The accounts of the Bengal, Madras, and Bombay Civil Funds are kept in the Funds Section of the office of the Comptroller, India Treasuries. Accountants General will credit the receipts from subscribers to the heads "Subscriptions to the Bengal Civil Fund," "Subscriptions to the Madras Civil Fund," "Subscriptions to the Bombay Civil Fund," and "Family subscriptions of native members of the Indian Civil Services," respectively, under "XXII—Receipts in aid of Superannuation, etc.," and forward monthly to the Comptroller, India Treasuries, lists of the receipts in detail, after having certified to the agreement of the totals with the amounts credited in their accounts to the respective heads. The receipts from subscribers and the pensions of these funds are Imperial.

945. In the case of the Bengal Civil Fund, the receipts must be shown under the two detailed heads 'Ordinary' and 'Additional,' both in the accounts of the Accountants General and in the monthly lists forwarded by them to the Comptroller, India Treasuries.

946. For deductions on account of subscriptions to the Civil Funds, it is necessary to see not only that the deductions are arithmetically correct, but also that they are made at the rates notified by the Comptroller, India Treasuries.

947. Should an over-deduction from the pay of the officer concerned be made, it can only be adjusted by a less deduction in the next bill, and, as the Accountant General checks those deductions, the Comptroller, India Treasuries, should advise him thereof; refund of excess deductions cannot, under any circumstances, be made in cash.

948. The following are the allowances upon which the subscriptions are leviable:—

Pay	House rent (in Bengal only)
Acting allowance	Personal allowance
Deputation allowance (in Bengal only)	Sumptuary allowance
Allowance to registrars of assurances	Subsistence allowance
Fixed travelling allowance (in Bengal only)	Leave allowance
	Local allowance

Indian Civil Service Family Pension Regulations.

949. The subscriptions under these regulations are credited to the head "Subscriptions under the Indian Civil Service Family Pension Regulations," under "XXII—Receipts in aid of Superannuation, etc." Each Accountant General sends to the Comptroller, India Treasuries, a list in Form No 124 of the subscriptions received monthly, with a certificate to the effect that the total agrees with the credit in his accounts.

950. This list should—

Article 950, page 549—

Insert "of non-European officers admitted to the service on or after 1914" after "subsequently" in line 2 of the article. For "native" in line 2 substitute "other non-European"

1st List—1-4 14

... by the families of subscribers may be expeditiously dealt with, the Comptroller, India Treasuries, will send quarterly to the Director of Funds, India Office, two statements,—one showing the names of subscribers for the quarter, and the other showing admissions for the period.

... half-yearly to the Comptroller General, for transmission to England, as soon after the closing of his accounts for September and March (final) as possible, a statement showing the receipts and charges in India under the Indian Civil Service Family Pension Regulations

954. The receipts and charges under the above-mentioned regulations are Imperial

Military and Medical Funds.

Recovery of Subscriptions

955. For the (abolished) Military, Orphan, and Medical Funds, deductions will be made at the rate fixed for the officer's rank, and taken to

credit of "Receipts in ..."

The following
of the Divisional ...

Article 955 and note thereunder, page 550—

In the 4th, 5th, 6th, 9th and 13th lines of this article for "Controller of Military Accounts, Eastern Circle" substitute "Controller of Military Supply Accounts, Calcutta"

Article 956, page 550—

Substitute "Controller of Military Accounts"
"Controller of Military Accounts"
tion occurs

ler of Military Accounts, Eastern Circle Such payments made to "Advances Recoverable" in the Civil Accounts and then every watched by the Civil Department The particulars of the payments and recoveries will be reported to the Controller of Military Accounts, Eastern Circle in Forms 126 and 127

3rd List—15 1 15

In the case of an officer transferred from one department or province to another before a loan is fully repaid, the unrecovered balance will be debited to the department or province concerned to be held by it under "Advances Recoverable" Subsequent recoveries effected in the Civil Department will be communicated to the Controller of Military Accounts Eastern Circle

Recoveries on account of interest which should be watched by the Military Department, will be adjusted in the Civil Department under "Interest," and recoveries in the Military Department on this account will be credited to the Civil Department through the Exchange Accounts These recoveries should be intimated to the Controller of Military Accounts Eastern Circle, by means of the statements prescribed above

Recoveries in India from Military Officers in Civil employ of loans paid to them in England by the Director of Funds will also be communicated to the Controller of Military Accounts, Eastern Circle The recoveries however will be finally adjusted in the Civil Department under "XXVII—Receipts in aid of Superannuations etc" like other receipts of the Military Funds Similar recoveries effected in the Military Department will be passed on to the Civil Department through the Exchange Accounts

The date for the submission of the returns mentioned above is 15th of the second month

Payment of Pensions

857 Pensions and certain other miscellaneous charges payable out of these Funds will also be finally charged under "Superannuation allowance, etc," in the accounts of the Province where paid, care being taken

to see that the vouchers have been audited by the Controller of Military Accounts or to have them so audited

1 Thus, the transactions of these absorbed funds are audited by an officer in the Military Accounts Department and adjustments of any short or excess recovery will be made under his instructions, but it is not necessary to cumber the Military Accounts with any transactions which do not originate therein

2 In the event of excess recoveries being refunded, the amount paid should be noted at foot of the certified list, and the voucher forwarded therewith

Indian Military Service Family Pension Regulations.

Under these regulations, deductions and donations according to be recovered from subscribers at the rates fixed in the Military published on page 473 of the *Gazette of India* for 1881, and of India Army Circulars of 1891, credit will be given in the Account with the Controller of Military Accounts, Eastern a statement (Form 125A) forwarded with the Exchange Accounting the payments of each officer

Donations will be entered in the same column as subscriptions, but separately Subscribers should give in their bills all particulars necessary, viz—

Subscriptions in class—as a married subscriber

Subscriptions in class—for children

Donation in class—on marriage

2 See the Note under Article 955

Uncovenanted Service Family Pension Funds

959. For making proper deductions on account of these funds, the subscriber alone is responsible, the Accountant General will simply pass on to the Secretary of the Fund a detailed list of the sums received from each subscriber, showing in separate columns the sums received, respectively, for family pension, for deferred annuities, and for insurance, the grand total of this list will agree with the total credited on this account to the Government of India or Bombay, as the case may be. In the case of the Bombay Fund, the subscriptions should be shown in two columns in the certified list, namely for 'Widow's Branch' and 'Life Insurance Branch,' and the totals of the two columns should be separately credited in the Exchange Accounts with Bombay

1 The additional premium due under Article 785 of the Civil Service Regulations is collected by the Directors of the Fund in the case of the subscribers to the Bengal Fund and adjusted in communication with the Comptroller India Treasuries. No refund of such additional premium should be allowed without the previous sanction of the Comptroller General. In the case of subscribers to the Bombay Fund the levy of the additional premium due should be sent in the Accountant General's office

2 Subscriptions may be compulsory on subscribers and deduction from the pay or special contributions such as on fore on service or who are not actually on duty, i.e. are absent from India either on leave or retirement from the service or who may have left the public service otherwise than under the rules of the Civil Service Regulations on general grounds, and from whom an additional premium is leviable. The Secretary to the Fund will forward the Comptroller General for the Accountant General (Bombay) for the Bombay Fund with an annual statement explaining the receipts of the Fund at the year end Treasury records, the year from officers who joined the Fund after 1st September 1907

Should an officer pay a larger contribution than the rules of his service require, the Secretary to the Fund will, notwithstanding, advise him, but neither

the Accountant General nor the Treasury Officer is concerned in the matter

Bengal and Madras Service Family Pension Fund.

959A. Subscriptions under this Fund are credited in the books of the Comptroller, India Treasuries, to the head "Bengal and Madras Service Family Pension Fund" under "Deposits of Service Funds—India" and any subscriptions realised in other Provinces should be passed on to "India" through the Exchange Accounts. Each Accountant General should send to the Comptroller, India Treasuries, a list in Form 127-B of the subscriptions realised monthly with a certificate to the effect that the total agrees with the credit in his exchange accounts.

General Family Pension Fund.

960. Subscriptions to the General Family Pension Fund are ordinarily not recovered by deduction from pay bills, but paid into the Treasury in cash (see Article 563). But deductions, if made, must be dealt with on precisely the same principle as recoveries for the Uncovenanted Service Fund. Everywhere, except in Madras, the vouchers will be charged net, unless they appertain to payments from district Local Funds, and the adjustment made by the Accountant General, who will forward to the Fund Secretary a list of the amounts so deducted, showing them as received on the first day of the month of payment. The lists of subscriptions received in cash at the several Treasuries may be forwarded in original—no copy need be kept in the Account Office, as in the rare case of miscarriage in transit, details can be recovered from the Treasury register.

1 In the certified lists on account of the General Family Pension Fund the subscriptions received in cash and those realised by deduction from pay bills, should be shown separately while no date need be entered against the latter.

Hindu Family Annuity Fund and Bengal Christian Family Pension Fund.

961. Subscriptions to the Hindu Family Annuity Fund and the Bengal Christian Family Pension Fund are received only under special orders of the Accountant General in each case (See Articles 564 and 565).

962. The amounts tendered by subscribers are accepted without check or examination and credited to Exchange Account with the Government of India, and a certified list is forwarded to the Secretary showing in separate money columns amounts received in cash and amounts received by deduction.

Postal Insurance Fund.

963. Premium and subscriptions may be paid either in cash or by deduction from pay or pension bills, but all cash receipts take place at the Post Office only, and not at the Treasuries. Civil audit officers have accordingly only to deal with the deductions from pay or pension bills. These deductions are to be credited to Exchange Account between Civil and Post Office and Telegraphs and detailed lists of the credits in Form

127 furnished to the Accountant General, Post Office and Telegraphs on the 10th of the second month after that to which the recoveries relate the date prescribed for the submission of the "Fund Subscription Lists." No payments on account of the Postal Insurance Fund may be made at Civil Treasuries.

Police Officers' Provident Fund

963A This Fund is a Provincial one and the accounts of the Fund for one province should be kept quite distinct from those of another province. A subscription realised from a member in a province different from that he serves in should be passed on in the Exchange Accounts to the latter province. The Account Officer of each province is responsible for all the work connected with the Fund of that province. The administration rests with the Government of India in the Home Department.

963B The rules about account keeping as laid down in Articles 1193E *et seq.*, for the Forest Officers' Provident Fund, will also apply to Police Officers' Provident Fund.

Financial Department Provident Fund

963C Transactions connected with the Financial Department Provident Fund are adjusted in the books of the Comptroller, India Treasuries to whom therefore all transactions occurring in provinces other than "India" in connection with this Fund should be passed on through the Exchange Account for final adjustment (*vide* Articles 1652A, 1652B and 1652C).

The Comptroller India Treasuries should as soon as possible after the close of each year, furnish each depositor with a statement of his account with interest made up to 31st March.

Northern India Salt Revenue Department Provident Fund and Civil Veterinary Department Provident Fund

963D Deposits or withdrawals on account of these Funds in provinces other than India will be passed on through the Exchange Account with India. The account procedure to be adopted by the Comptroller India Treasuries will be that prescribed for the Forest Officers' Provident Fund with suitable modifications.

Article 963F, page 553—

National Health Insurance Contribution

963F The procedure to be observed for the recovery of these contributions is laid down in Article 565E, Volume I. The sale proceeds of the stamps issued from the treasuries should be passed on by the Accountant General or Comptroller concerned to the Comptroller India Treasuries who will adjust the credits under a special suspense head "National Health Insurance Stamps" which is also debited with the face value of the stamps sent from England. Government contributions for non-gazetted officers are drawn on separate bills, for officers paid by separate bills they appear as entries in the salary bills. The amounts of these separate bills in the first case and of these entries in the second should be debited to the Controller of Military Accounts concerned, for final adjustment against the Army Estimates."

the Accountant General nor the Treasury Officer is concerned in the matter.

Bengal and Madras Service Family Pension Fund

959A. Subscriptions under this Fund are credited in the books of the Comptroller, India Treasuries, to the head "Bengal and Madras Service Family Pension Fund" under "Deposits of Service Funds—India" and any subscriptions realised in other Provinces should be paid on to "India" through the Exchange Accounts. Each Accountant General should send to the Comptroller, India Treasuries, a list in Form 127-B of the subscriptions realised monthly with a certificate to the effect that the total agrees with the credit in his exchange accounts.

General Family Pension Fund

960 Subscriptions to the General Family Pension Fund are ordinarily not recovered by deduction from pay bills but paid into the Treasury in cash (see Article 961). But deductions, if made, must be dealt with on precisely the same principle as recoveries for the Uncovenanted Service Fund. Everywhere except in Madras, the vouchers will be charged net, unless they appertain to payments from district Local Funds, and the adjustment made by the Accountant General who will forward to the Fund Secretary a list of the amounts so deducted, showing them as received on the first day of the month of payment. The lists of subscriptions received in cash at the several Treasuries may be forwarded in original; no copy need be kept in the Account Office, as in the rare case of miscarriage in transit, details can be recovered from the Treasury register.

1. In the certified lists in account of the General Family Pension Fund the subscriptions received in cash and those realised by deduction from pay bills shall be shown separately, while no date need be entered against the latter.

Hindu Family Annuity Fund and Bengal Christian Family Pension Fund.

961 Subscriptions to the Hindu Family Annuity Fund and the Bengal Christian Family Pension Fund are received only under special orders of the Accountant General in each case. (See Articles 964 and 965.)

962 The amounts tendered by subscribers are accepted without check or examination and credited to Exchange Account with the Government of India, and a certified list is forwarded to the Secretary showing the separate monthly contributions received in cash and amounts realised by deduction.

Postal Insurance Fund

963 Premiums and subscriptions may be paid either in cash or by deduction from pay or pension bills. But all cash receipts take place at the Post Office only, and not at the Treasuries. Civil and military officers have a right to deduct from their deductions for pay or pension bills the Treasury contributions to be credited to Exchange Account between Civil and Military and Telegraph and Mail labels of the "Credit for Post"

Chapter 47.—Objections on Audit.

Objection Statement—		Adjustment—contd	
Form and Preparation	967	Irrecoverable Sums	989
Despatch	969	Recoveries of Overpayments	990
Disposal on Return	970	Closing of Objection Book	994
Auditor's Responsibility	971	Broadsheet of Balances	995
Retrenchment Slip	972	Watching and Testing—	
Objection Book—		Responsibility of Accountant	
Form and Contents	974	General	996
Advances Recoverable	976	Abstract of Objections	997
Suspense Account	979	Quarterly Review	998
Awaiting Clearance	981	List of Outstandings	1000
Service Payments for Recovery	982	Annual Report	1001
Objections for want of Higher Sanction	983	Combination of Objection Statement and Objection Book	1002
Adjustment—		Annual Review of the Working of Treasuries	1003
Adjustment Register	984	Report on Defalcations	1003A

Page 555, Article 967—

Substitute the following for Article 967 —

"967. In most cases audit objections should be intimated direct to the disbursing or other responsible authority in special printed audit memoranda, and other half margin forms. The Treasury Officers should be addressed only when recoveries have to be ordered, or in respect of objections for the removal of which he is directly responsible. Such intimations together with important treasury irregularities and directions or enquiries arising out of accounts should be sent to him through objection statements (Form 128). The district auditor should have before him at the time he deals with the accounts or vouchers, the requisite objection statements, special printed audit memoranda, and other half-margin forms, and should write the e up, as each point requiring notice becomes evident during the course of his inspection of the accounts and audit of the vouchers. All objections whether communicated direct to responsible officers or to the Treasury Officer should be entered in the objection book. A check Number Book should be kept up in each audit section showing the issue, return, and disposal of these audit memoranda and half margins."

968. THE FIRST LIST OF PAYMENTS

End List—1-3 14

having reference to the first list of payments (which ought to reach the Treasury Officer before the end of the month so as to guide him in his next month's payments) and on to the second list and the cash account, and the auditor will be responsible for seeing that the objections which arise upon that part of the audit work which he has transferred to another section of the office (Article 724) are duly entered in the statement before dispatch, unless a separate objection book is kept up by the other section.

1. Payments entered in the objection statement will of course have the second column (if a number of vouchers) blank. The words "and of the cash account" should be struck out of the heading of the objection statement on the first list.

Treatment in Exchange Account.

965. The credit, in an Exchange Account, of a Fund subscription, must always quote the certified list in which the subscription is shown, thus,—*vide* certified list of (Account Officer) for (month). This is specially necessary when one Account Officer passes on to another items included in the list of a third office of account. The certified list should also show in what month's account the recovery was credited.

Corrections consequent on erroneous excess credits should be made by a deduction from the receipt side of the account instead of by a distinct debit on the charge side. The Accountant General should, in the month in which the rectification is effected, make a distinct note of the fact, giving full particulars, in the Exchange Account, as to the month and the amount of the excess credit.

968 Cancelled

Chapter 47.—Objections on Audit.

Objection Statement—		Adjustment—contd	
Form and Preparation	967	Irrecoverable Sums	989
Despatch	969	Recoveries of Overpayments	990
Disposal on Return	970	Closing of Objection Book	994
Auditor's Responsibility	971	Broadsheet of Balances	995
Retrenchment Slip	972	Watching and Testing—	
Objection Book—		Responsibility of Accountant	
Form and Contents	974	General	996
Advances Recoverable	976	Abstract of Objections	997
Suspense Account	979	Quarterly Review	998
Awaiting Clearance	981	List of Outstandings	1000
Service Payments for Recovery	982	Annual Report	1001
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Adjustment—		Annual Review of the Working of Treasuries	1003
Adjustment Register	984	Report on Defalcations	1003A

Page 555, Article 967—

Substitute the following for Article 967:—

“967. In most cases audit objections should be intimated direct to the disbursing or other responsible authority in special printed audit memoranda, and other half-margin forms. The Treasury Officers should be addressed only when recoveries have to be ordered, or in respect of objections for the removal of which he is directly responsible. Such intimations together with important treasury irregularities and directions or enquiries arising out of accounts should be sent to him through objection statements (Form 128). The district auditor should have before him at the time he deals with the accounts or vouchers, the requisite objection statements, special printed audit memoranda, and other half-margin forms, and should write these up, as each point requiring notice becomes evident during the course of his inspection of the accounts and audit of the vouchers. All objections whether communicated direct to responsible officers or to the Treasury Officer should be entered in the objection book. A check Number Book should be kept up in each audit section showing the issue, return, and disposal of these audit memoranda and half-margins.”

968. There should be two lists

2nd List—1814

having reference to the first list of payments (which ought to reach the Treasury Officer before the end of the month so as to guide him in his next month's payments), and one to the second list and the cash account, and the auditor will be responsible for seeing that the objections which arise upon that part of the audit work which he has transferred to another section of the office (Article 724) are duly entered in the statement before despatch, unless a separate objection book is kept up by the other section.

1 Receipts entered in the objection statement will, of course, have the second column (for number of voucher) blank. The words “and of the cash account” should be struck out of the heading of the objection statement on the first list

Despatch

969. Each objection statement will go out in original, under the signature of a Gazetted Officer, after the review of audit and objection prescribed by Article 730. Before despatch (which must not be delayed) its objection must be neatly posted into the objection book (Form 130) by the district auditor. Each Superintendent should keep a memorandum book for note of the objection statements which he passes, should daily ascertain from the despatcher that all have gone out, and should take precautions to secure the entry in the objection book of all the items in the passed statement, whether or not their amounts are carried into any money column.

1. Mere instructions for future guidance need not be copied into the objection book. Any new procedure laid down for general observance should, however, be communicated by general letters, and not in isolated objection statements.

Disposal on Return

970. The return of the objection statements must be watched for with equal care. They are due to be returned a fortnight after receipt by the Treasury Officer, and he should not be allowed to keep them back on the ground that one or two of the objections require further enquiry. These can be extracted for separate disposal while the other items are replied to. The orders enforcing the Treasury Officer's duty in the matter of objections are very peremptory (see Articles 15 and 66) and the Accountant General must remember that he is responsible for seeing that the Treasury Officers carry out his instructions. The Finance Department has ruled that his "objection" must prevail absolutely and immediately over every authority under that of the Local Government, and if the Local Government overrules an objection by the Accountant General, even temporarily, "reference should be made to the Government of India."

Page 556, Article 971—

Before the word "disposal" in line 1 insert the word "prompt"

2nd List—18 14

the new district but a note of the transfer will be made, it will, of course, be noted on the last pay certificate by the Treasury Officer whom he leaves, and may also, with advantage, be notified by an S/o slip to the one who will pay him in future. On the occasion of a transfer of a Gazetted Officer against whom an order of retrenchment has issued, the Gazetted Officer's auditor (if their bills are audited by a separate group) should ascertain what amount is still outstanding, and should despatch the S/o slip of warning to the new Treasury Officer.

1. If it be necessary to make a recovery from an officer who has passed under the jurisdiction of another Accountant General, warning should be given on the last pay certificate or by a special letter if the certificate have already issued. In such cases the objection should be entered in the objection book, but with a note that requisition for recovery has been sent to the officer's new province.

Retrenchment Slip

972 When it is considered necessary to order the recovery of any erroneous payment, the Accountant General should send warning to the officer or the head of the office concerned by an Svo slip in Form 129, in which the ground of the retrenchment should be clearly stated (an advice being invariably sent to the Treasury Officer at the same time) This slip will give the officer retrenched an opportunity of forwarding to the Accountant General an explanation which may cause the recovery to be dispensed with The withdrawal or modification of an order for recovery should be communicated both to the Treasury Officer and the officer concerned

1 Ordinarily all personal claims should be audited finally within six months of the date of payment and an Account Officer should not without first obtaining the sanction of the Local Government issue an order for the recovery from any officer of pay or allowances of the retrenchment order unless
The Local Government has the officers (vide Article 279 1 of the of the non recovery of a Govern
atch the realisation

2 For withdrawal of an objection Form 129 will answer with one alteration for
as cancelled the
the words For
be only in part
instead of R
-lips modify ng or
withdrawing orders for recovery along with the original orders in justification of his action
in the matter

973 On like slips should be notified short payments or over deductions, they should be noted, too, for future guidance in the objection statements but need not be entered in any money column of the objection book, for the audit department has done its duty when it has warned an officer that he has a further claim and cannot compel him to prefer it

Objection Book

Form and Contents

974 The objection books of which there must be one for each Treasury or Departmental Account) are the permanent office record of entries which have been made in the objection statements prepared upon the examination of each list of payments and of the cash account But, besides these objections, it contains also note (1) of all amounts charged under Advances Recoverable (2) of all amounts credited or debited to Suspense, and (3) of items adjusted but not cleared even though not objected to It is in Form 120, having the heads noted in the margin, of which the first two have corresponding ledger heads the other have not Entries pertaining to two months' accounts should not be entered on the same page though of course where objections are numerous, those of one month may occupy more than one page

Advances recoverable
Suspense account { Receipt
 { Charges
Items adjusted but awaiting final clearance
Service payments for recovery

1 When contingent Cazetted Officers or other classes are audited by separate sections separate objection books may be kept in such sections and entries by the district the division or the province

975. Every objection should be described in such a manner as to obviate the necessity of any further reference to the voucher for information. It will generally be found that each can be stated in a single line, if more space be taken, it will be well to rule a line across the adjustment columns, in order that each adjustment may be more readily seen. The amount of entries which may not require action of the Treasury Officer, though noted for his future guidance (*e.g.*, overcharges of fund subscriptions or income tax), should not be posted in any money columns, and the money columns under "Mode of adjustment" may be scored through.

Advances Recoverable

976. Under "Advances Recoverable" will appear moneys advanced for miscellaneous purposes under special authority and recoverable in cash, and sums overpaid on vouchers other than those for service payments. Neither loans to Municipalities or private persons made under orders of the Supreme or Local Government and bearing interest, nor advances to cultivators (*talavars*), nor advances for rest camps (*bardasht-khana*), nor permanent advances, nor special classes of advances need appear here, as they are recorded in separate registers. Payments made on account of Government expenditure must *never* be held under "Advances Recoverable," on the ground that further proceedings in audit are necessary for their final admission, the head will cover only items which are, from their inception, debts due to Government by assignable individuals, recoverable either in cash or by deduction from personal allowances. Personal allowances of any kind in respect of an assignable period paid before they are due are charged to the same head as when paid after they are due.

1 If large or frequent advances are made under the operation of any general rule, the Accountant General should arrange a special procedure for their audit observation, and recovery.

2 Advances for compensation for land should be debited to "Advances Recoverable" and retained under that head until receipt of vouchers in Form C, CC D or E (*vide* Appendix C, Vol. II), when the amounts should be transferred to the debit of the department concerned.

977 This column will show also advances made elsewhere (Article 759) and advances which enter through formal transfers in account, the entries will thus differ from those of the Classified Abstracts by the amounts of these two classes, though the Provincial total of the Broad-sheet will agree with that of the detail books, including transfers.

978 After the objection books for March have been closed and their balances carried forward in detail to the forms prepared for the new year, it may be found necessary in the March final accounts to make adjustments under the heads "Objection book advances" and "Objection book suspense account." In opening the objection book for the new year, separate pages should be provided, after the pages containing the entries of the outstandings of the previous year, to record the objections raised in March final under the above heads. Similarly, in the adjustment register there should be a separate page, or pages, for the record of adjustments made in March final in respect of objections raised in previous years. The entries in these records should be totalled monthly at the

time of closing the objection book for the month, and the net debit or credit resulting therefrom should be worked out and added to and deducted from the balance of the objection book for the month then closing in a separate entry at foot of the objection book, so as to work out the correct balance of objections to be reported to the Comptroller General in the quarterly certificates of state of work. When the accounts for March final are closed, the separate objections and adjustments referred to above should be totalled and the totals posted into the March final column of the Broadsheet (see Article 995) for the past year and the correct closing balance worked out. The difference between these totals should also be added or deducted, as the case may be, at foot of the March objection book for the past year, so as to make its balance agree with the Broad-sheet and the Ledger. This agreement should be made and certified to by the Superintendent. Items under objection, the amounts of which are not entered in the money columns of the objection book, need not be transferred to the objection book for the new year until the March final accounts are closed. The settlement of any such items prior to that date should be noted in the old objection book.

Suspense Account

979 Under "Suspense Account" are provided two columns, *i e*, one for credits and one for debits, but no item should be taken under this head, except with the special sanction of the officer in charge.

(a) In the former will appear only sums shown for credit to a debt head, but imperfectly described. A service receipt, of which full particulars are not given, must be taken to credit of the minor head "Miscellaneous," under the revenue head to which it appears to belong. But such items must be most rare, nor does the fact that they have been so credited and included in the aggregate receipts of the month relieve the Accountant General of the duty of ascertaining by correspondence what their real nature is and of transferring them to credit of the proper head by debit of the one originally benefited. They may be made the subject of special correspondence with District Officers but must in all cases, be notified in the objection statement and their amount entered in the column of the objection book headed "Items adjusted but awaiting final clearance."

(b) In the debit column will appear items of charge for which such particulars are not given as will enable the Account Office properly to classify them, it is hardly necessary to say that a debit under this head so caused reflects discredit on the Treasury Officer concerned.

980 Further, the debit column will accommodate charges written back on disallowance from Accounts Current yet not susceptible of final adjustment against some other head.

Items adjusted but awaiting Clearance

981 The third head will contain those items to which technical objection is taken—unexplained receipts [see Article 979 (a)], payments on

abstract contingent bills not covered by countersigned bills, and in fact all items which cannot be finally admitted on audit. It will be observed that this column has no corresponding ledger head, and consequently any item which appears in it must have been taken to some prescribed head of account, the entry here being nothing more than a reminder that it has only been provisionally adjusted.

1 If extract registers of deposit receipts do not arrive in time for audit before closing the objection book, the amount shown in the cash account should be noted in the third column of the objection book; but no entry need be made in any money column. When registers of payments are not forthcoming, their amounts should be dealt with in the same manner. Particular care must be taken to write off these objections when the registers are received.

2 Cash remittances, even though a complete voucher is absent, should not be entered in the objection book at all, as a separate register is provided for them. Deficiencies in such remittances will, however, come in ordinary course into the objection book as "Advances Recoverable" (see Article 664)

a voucher imperfect only in that it requires, and does not
ed in the objection book and statement but no amount

4 Amounts expended in excess of the " " " " red in the money column, except in the case of a A report on excess expenditure in district detail Abstract.

Government to the excesses must be obtained before they are removed from the objection book A separate sanction of

5 No amount should be shown in the money columns of the objection book, if the objection takes the form of a simple direction for the future guidance or of a call for a document, the absence of which is not likely to affect the amount admissible

Service Payments for Recovery.

982. In the last column will appear all sums taken against service-heads for which orders of recovery have issued. For, when a payment is made on account of a completed service on a proper voucher, the fact of the payment is not altered because some portion of it may have been overpaid. The payment must be accepted, and must be recorded as a charge against the grant for which it was made; but at the same time it should be recorded as under objection.

ity to be refunded by a person re-employed (Civil Service Regu
will be taken at once
been paid under the
The fact of complete
or in the history of

Page 5044

concerned is a gazetted or a non gazetted officer

officers returning to duty are treated as final charges
before be noted in this column for recovery (See

the following as Note 3:--
made in England and
On receipt of
adjusted

made in England or
On receipt of
adjusted

adjective

... continued for ...

* Higher Sanction.

le province will be kept in the
round that the sanction of the

follow.

Insert the following as a new Article 983A after Article 983:—

"983A. (1) In dealing with cases where expenditure has been incurred which requires the sanction of the Secretary of State under the Audit Resolution, the Auditor General shall be at liberty, if the matter comes

to him in audit, to allow such expenditure to pass without objection on the following conditions:—

(a) That the failure to obtain the Secretary of State's sanction involved breach of the letter rather than of the spirit of the Audit Resolution.

(b) That the expenditure involved was small in itself, or in comparison with the spending powers of the Government of India in directions of similar character.

(2) If an Accountant General has placed expenditure under objection on the ground that it requires the sanction of the Secretary of State, and ~~in the Auditor General, the latter shall be a~~ Article 983, page 561— ~~conditions above indi~~

In the form of "Register of items under objection, etc," after column "Account and month in which it appeared" add a new column "Amount placed under objection"

Number the present note under this article as 1 and add a second note to the article.

NOTE.—T. A.

objection,

1st List—1 & 14

the adjustment is to be posted in the adjustment register (Form 131), and also against the original item in the objection book

985. The mode of adjustment adopted with reference to each item will be shown in the column "How adjusted" and the Superintendent or Assistant Superintendent will initial each entry in proof of his having examined and found it correct in every particular

1 If an advance or . . .
adjustment of it must be
A only This is another
Abstract—vide Article 97

986. In the objection book, in the columns of amount under "Mode of adjustment," will be entered each successive fragment disposed of, of each entry in the adjustment register must have its distinct answering entry in these columns, and both entries will be initialed by the Superintendent at the same time

1 In the case of objections against which . . .
columns of the . . .

2 The entry
of the Superintendent
and in all cases

other communicating the objection has not been fully communicated with on the authority of an order signed by the Gazetted Officer in charge, the
Gazetted Officer will, of course, review, not only the objection book, but also the adjustment register at frequent intervals

987. If, in the case of items awaiting clearance, a real objection afterwards found to exist (e.g., recovery is ordered of part of the charge) ~~the amount cleared~~ will be entered, and the rest will still remain on Page 562, Article 989—
 Care must be taken that the real objection is entered to the Treasury or other officer.

Substitute the following for this article —

Power of Audit Officers to write off expenditure under objection.

989. (1) An Audit Officer of or above the rank of Deputy Accountant General may, in order to save time and trouble over very petty sums, waive any audit objection up to a limit of Rs 1 in each case, and any Gazetted Officer in charge of a section of an Audit Office may exercise the same power up to a limit of annas 4 only.

Note—If the irregularity is one that is likely to recur, the officer responsible should be told that it is objectionable, even though no recovery be made.

(2) Some items are placed under objection not because the whole or any portion of the expenditure is unjustifiable in itself, but because it is not exactly covered by rule or the authority for the expenditure is insufficient, or full proof that it has been incurred has not been provided, e.g., there is an absence of one or more sub-vouchers. In such cases the head of an audit office as defined in Note 2 may waive an audit objection up to a limit of Rs 50 in each case, provided—

- (a) that the expenditure is not of an intrinsically recurring nature, and
- (b) where the objection is based on insufficiency of sanction, that he is satisfied that the authority empowered to sanction the expenditure would accord sanction if requested, or
- (c) where the objection is based on insufficiency of proof of payment, that he is of opinion that undue trouble would be

caused if the submission having been incurred to doubt that the outlay has actually been made.

Note 1—This power cannot be delegated to any subordinate officer.

Note 2—The expression "Head of an Audit Office" in this article includes—

- (1) Civil Accountants General or Comptrollers and the Audit Officer Delhi since
- (2) The Examiner of Accounts Military Works Services, Controllers of Military Accounts, Examiners of Ordnance Factory Accounts and Controller of Marine Accounts.
- (3) Chief Examiner or Examiner of Railway Accounts
- (4) Accountant General, Posts and Telegraphs and Deputy Accountants General Posts and Telegraphs in independent charge

(3) In the cases of items which have become irrecoverable from any cause an Audit Officer of or above the rank of Deputy Accountant General may write off an amount not exceeding Rs 50 in each case.

An Officer by this article is not to be exercised.

Insert the following as Article 993—

993 When an amount is outstanding for recovery against an officer and money is also due to him by Government, but has remained undrawn for a considerable period owing to the death or resignation of the officer, or any similar case, the account officer may adjust the amount due by the officer against the amount due to him by Government, and thus clear the Objection Book. A bill from the head of the office should be called for in the case of officers who do not prepare their own bills and a note of adjustment should be made both in the Objection Book and in the Audit Register

the

8th Inst—1 & 16

of adjustment should be made in the adjustment register and entered in the objection book, and the balances be struck. The Superintendent will sign the certificate at foot of the page or last page of the objection book for each month, which will be closed and balanced on the 29th of the following month

1. The bill from a holder of the title is under the name of the holder in the Objection

forward from month to month and from year to year

3 The Comptroller India Treasuries is allowed one month extra for closing his objection books which should be closed and balanced on the 29th of the second month

Broadsheet of Advances and Suspense

995 A Broadsheet in Form 132 is maintained of the debits, credits, and balances under the heads "Objection Book Advances" and "Objection Book Suspense Account". The debits and credits are posted monthly from the objection book and adjustment register and their Provincial totals are agreed monthly with the postings in the Ledger and the Broadsheet submitted to the Gazetted Officer in charge for inspection. The opening balances are brought forward from the past year's Broadsheet after the correct balances are worked out in it in the column for March final is stated in Article 948. The monthly balances in the new year's Broadsheet can then be struck, and will agree with the ledger balances month by month.

As the original entries under "Suspense Receipts" are wholly unconnected with the original entries of charges under Suspense, there should be one Broadsheet for Suspense receipts and one for payments. All the balances shown on these Broadsheets should, for purposes of verification and control be resolved quarterly into the items of actual transactions which should be reviewed by the Gazetted Officer.

1 The general account of Advances Recoverable and Suspense upon the Ledger should be broken up into as many detailed heads as are convenient for the purposes of audit and account. One of these heads should be "Objection book Advance" or "Objection book Suspense" and the balance of it should be agreed with that of the Broadsheet made up as prescribed in the rule.

Watching and Testing

Responsibility of Accountant General

996 The Objection Books must be very closely watched both by the Superintendent and by the Gazetted Officer. The Government of India has ordered that they shall receive constant attention from the Accountant General or his Deputy, and declared that it will "hold both specially and personally responsible" for this duty, and, in order that it may be able to watch their discharge of it, requires that an annual report on outstandings be submitted to the Central Office of Account. An objection once entered in the Objection Book can be removed only under the initials of a Gazetted Officer or of a Superintendent or Assistant Superintendent, even though the objection statements have not been actually despatched.

Abstract of Objections

997 An abstract in Form 133 must be attached to each objection book. The previous year's balance posted in the first column on the opening of the book will be the preliminary balance in last year's abstract as detailed in the list prescribed in Article 1000. Later on, this will be corrected in red ink into the March final balance as worked out in last year's objection book and abstract of objections. The other entries in the first column will be made at the closing of each month. The adjustments of each month should be distributed over the periods of objection from the information in the adjustment register, and posted in the proper line at the time of closing the book for the month.

Page 564, Article 998—

Substitute the following for this article —

"998. At the end of each quarter a list of all the objections which have been outstanding for three months and over for the settlement of which an officer is responsible should be sent to that officer. This list should not be used as a portion of the correspondence regarding the objection. That must be pursued quite apart. The list should make this clear and should merely refer to the last letter issued in respect of each objection. The list is intended to bring to the notice of the officers responsible those cases in which *prima facie*, there has been undue delay and should ask merely for an explanation of the delay, (unless it is clear from the correspondence that the delay is due to causes outside the control of the officer addressed) and the probable date of settlement."

End List—1813

A list of all the objections outstanding at the end of each quarter, together with a complete survey of all the outstandings of the district of every kind whatever be the date of the objection. It will be the duty of the Gazetted Officer to look into these reviews carefully and to see that the order passed on each case is clear and final. It may not be absolutely necessary

to send the Treasury Officer the second part of these reviews, although it should be frequently convenient for the Treasury Officer to know the nature of the irregularities which other officers of his district have committed in their transactions with the Treasury, but it is indispensable that the Gazetted Officer should specially survey all these outstandings in a Broudsheet once a quarter, as he is directly responsible for regulating the action required from the office for enforcing obedience to audit instructions and compelling early adjustment. The Quarterly Review, with its accompaniment, should be sent to the Treasury Officer with a printed letter directing attention to the necessity for prompt action. The reviews, *unlike* the objection statements, should be returned by the Treasury Officer, as the office copies are available in the Accountant General's office.

999 In this way every item outstanding in each district will be brought regularly under the Gazetted Officer's notice not less frequently

Article 999, page 565—

Substitute a "full stop" for "comma" after "quarter" in line 6

For the following clause and he should down to eye" in line 6 substitute the following — "A consolidated list should also be prepared of every item left unsettled for six months. In this list should be shown a summary of all the correspondence which has been conducted with reference to each item. This list should be submitted to the Gazetted Officer not less frequently than once a month

arranged in chronological order (that is, in the order in which they appear in the objection book) and in the same form as the objection book. The total of each district list should equal and must be compared with the balance brought out at the bottom of the column for preliminary balance in the abstract prescribed in Article 997 in the objection book and the comparison should be made and initialled by the Superintendent after agreement of the advances recoverable and suspense balance with the March preliminary balance in the Broudsheet mentioned in Article 999.

The list should be inserted into the new objection book as part thereof

Annual Report

1001 The annual report required by Article 996 should be compiled from the lists of outstandings described in the last two Articles, and should exhibit the details of all outstandings not fully adjusted on the 31st July, except those relating to the last six months of the year which may be shown in lump under each column without any detail. Full explanation should be given in the last column of the report against each item as to the cause of delay in its adjustment. For example, remarks, such as "sub vouchers wanting," "detailed contingent bills called for," "pending recovery" are not sufficient, the circumstances leading to the delay in the submission of the requisite document or in the recovery of

objections outstanding to be reported to the Comptroller General in the quarterly certificates of state of work. This abstract and the adjustment register will be closed on the 29th of the month, as laid down in Article 994. The closing entries will be made into the final sheet of the objections on the second list of payments on its return from the Treasury.

Annual Review of the Working of Treasuries

1003 For each financial year the Accountant General shall prepare a review of the working of treasuries in his province, showing in brief (a) in which respects treasuries are most defective (b) which treasuries have shown bad results during the year, and (c) which treasuries, if any, have evinced a marked improvement. Besides the above it should also contain an abstract of those Treasury irregularities which are of a really serious character. An appendix should be attached to the report which should be divided into separate columns: the first column showing the name of the treasuries, the second the number of different officers who held charge, and the other columns the number of errors or irregularities of each separate class. The amount under objection at the beginning and the close of the year should also be given in the report together with an explanation of anything abnormal in the figures.

NOTE.—The review shall be addressed to the Local Government with which it rests to take action on it or to act as it thinks fit and must be despatched not later than the 31st May each year. A copy of such orders as may be passed by the Local Government shall be communicated to the Accountant General who will send it to the Comptroller General along with the report. The total number of Treasury irregularities in each month in the objection statement (Article 977 Civil Account Code) should be entered up at the end of each month in the same form of statement (No. 300 Supplementary) as that in which the annual report is submitted, and this record of irregularities will be used for the annual report.

Report on Defalcations

1003A. On receipt of a report on defalcations of public money (Article 20) the Accountant General shall call for and further information as he may require on the subject, and will carefully examine the case, and ascertain if the defalcation was a clerical error, or if any defect in the rules, or if it was due to a want of rules or want of supervision on the part of the Treasury or other authorities. He will then report the result of such examination to the Local Government, who will take the necessary steps on the subject till after the report is received.

NOTE.—The report required by the above article will be sent to the Local Government, and the report of the Local Government will be sent to the Comptroller General.

Chapter 48.—Classified Abstract.

Form of Abstract	1004	Procedure in Posting— <i>contd</i>	
Heads of Classification	1005	<i>Completion of Receipts</i>	1013
Detailed Heads	1008	Abstract of Totals	1014
Procedure in Posting	1009	Balances	1015
<i>Quotation of Vouchers</i>	1010	Examination	1016
<i>Fund Deductions</i>	1011	Completion of Abstract	1017
<i>Test of Totals</i>	1012		

[This Chapter does not, for the most part, apply to Madras where classified accounts are still received from Treasuries]

Form of Abstract.

1004. The Classified Abstract, in which all the particulars relating to the accounts of a Treasury for one year are from month to month collected, is composed of several parts—

1st, on the receipt side—

- (1) A general statement of account showing the opening balance receipts, totals expenditure and closing balance of th
- (2) An office memorandum showing both a by whom and when abstracted by who to the compilation department, by whom and when posted, by whom and when examined
- (3) A detail of receipts, in vertical columns for each month with progressive totals the first column showing the Budget Estimate and record of the

Article 1004, page 568—

Insert the following note under this article —

“NOTE—It is not necessary to note the budget grants or to make progressive totals in the Classified Abstract of Receipts and in the case of the following heads in the Disbursement Abstract —

- (i) Salaries and fixed allowances
- (ii) Travelling allowance where the grant is one for the whole province
- (iii) Contingencies for which the grant is one for the whole province
- (iv) Contract Contingencies

The column for budget grant may, at the discretion of the Accountant General, be eliminated altogether from the Form of the Classified Abstract.”

After the vertical columns of (3), (ii), (iv) and (iv) are columns for posting and Exchange Account transactions, so as to bring out the net total of the year which passes into the account

Heads of Classification.

1005. The list of major and minor heads of classification prescribed for observance will be found in Appendix P. Changes of classification made by the Government of India are ordinarily communicated to Local Governments and to the Account Department simultaneously

1006. The classification in the public accounts has closer reference to the department in which the revenue or expenditure occurs, than to the object of the revenue or expenditure, or the grounds upon which it is sanctioned.

Thus, when Collectors were told that the nature was declared to be Collectors' Establishments, and not " "

* 11, the expendi
and Revenue,"
hen the Educa

ment against the department benefited by the expenditure

NOTE 1.—The following special rules govern the incidence of the cost of Survey of India and other scientific parties which may accompany a Military expedition—

- (i) All extra expenditure connected with Survey of India parties which would not have been incurred but for the field operations, will be borne by the Army Estimates
- (ii) As regards other scientific parties, the respective Civil Departments concerned will bear the cost of the salaries, allowances and contingencies of the parties while the expenditure incurred on special transport arrangements made by the Military authorities will be charged to the Army Estimates

NOTE 2—The classification of the sale proceeds of Government land and buildings regulated in accordance with the provisions of the Act of March 3, 1879, (22 Stat. 397).

Article 1006, page 569--

Insert the following as Note 3 under this article —

"NOTE 3.—The term 'Commercial Department' where used in Note 2 above, refers to the Railway and Irrigation Departments only. In the case of the latter, it includes major works and minor works for which regular Capital and Revenue Accounts are maintained."

1st Last—1 & 14

- | | |
|---|--|
| <p>(i) When the cost of the land was originally debited to a Commercial Department for which regular Capital and Revenue Accounts are kept</p> | <p>The Capital or Revenue Account of the project, as the case may be</p> |
| <p>(ii) " " " " " "</p> | <p>The departmental or the Revenue head concerned</p> |
| <p>or Excise, under departmental regulations</p> | |
| <p>(iii) When the cost was not so debited —</p> | <p>I — Land Revenue</p> |
| <p>(a) The rights of Government in agricultural land not covered by clause (b)</p> | |
| <p>(b) Nazul lands in the United Provinces, the Punjab and the Central Provinces, and lands in the Punjab equipped at the cost of Provincial revenues for re-sale for building purposes</p> | <p>XXV — Miscellaneous — Sale of land and houses</p> |
| <p>(c) All other items</p> | <p>XXV — Miscellaneous — Extraordinary items</p> |

* In the case of land acquired by the Government on payment for Companies' Railways, or of Government land made over to such Railways by other Government Departments or Railways, where the cost was originally debited to "40—Subsidised Companies—Land" or "39—Guaranteed Companies—Land," the sale proceeds are creditable to "XXVIII—Subsidised Companies."

11.—Sale-proceeds of buildings (including the actual area occupied by or auxiliary to a building)

	Head to which creditable
(a) When the cost of the building was originally debited to a Commercial Department for which regular Capital and Revenue Accounts are kept	The Capital or Revenue Account of the project, as the case may be
(b) When the sale affects irrigation works for which such accounts are not kept	XXX—Minor Works and Navigation
(c) When the sale is of buildings, the cost of which was originally debited to an Imperial Department such as Post Office or Telegraph, or a Revenue Department, such as Forest or Excise, under departmental regulations	The departmental or the Revenue head concerned
(d) In all other cases —	
(i) If sold in the Public Works Department Army Department, or Military Works Services	XXXI—Civil Works, XXXII—Army, XXXIV—Military Works, respectively
(ii) If sold by Civil Agency	XXV—Miscellaneous—Sale of lands and houses

1007. Exact uniformity in nomenclature and (subject to differences of distribution between Imperial and Provincial) in arrangement, in major and minor heads, must be observed no minor head may be introduced without previous sanction of the Comptroller General, and, if any be omitted from any forms or statements, because it is not used locally, special watchfulness is necessary to prevent wrong classification of unusual items

Detailed Heads.

1008. With regard to detailed entries, however, the Accountant General has wider discretion, although he may not transfer one to the different minor head from that under which it appears in the list, nor alter the arrangement, he need not open all the prescribed ones, or he may open more only for the sake of uniformity he should consider whether one of the heads recommended does not represent the one he desires to use and in subdividing one when printing new forms, he should bring the new one in next after the head from which he is separating it

1 Any alterations proposed to be made in the printed heads should, with necessary explanations be communicated to the Comptroller General when the new forms are being sent to Press

2 At Bombay a separate detailed head may be opened under each minor head for payment of leave allowances etc., to officers of other provinces

Procedure in Posting.

1009. The district auditor, when he has completed the audit of the vouchers with which he deals himself, will recover the pension and Gazetted Officers' pay bills from the auditors in those sections, arrange

all the vouchers belonging to the current list of payments in order of major and minor heads, compare them again with the list, and proceed to post the Classified Abstract. The receipt side must be posted from the original cash account, which should be examined as to correctness of form, method of entry, and verification of balance, the remarks column being also filled up with the necessary notes of classification, and be initialed by a Gazetted Officer before it is posted into the Classified Abstract.

I It is intended that the audit of vouchers should precede their entry in the Classified Abstract. This procedure should be departed from only under special circumstances and with the express sanction of the Accountant General in each case.

the prescribed time.

Quotation of Vouchers

1010 In abstracting payments, the number of each payment voucher must be clearly recorded, so that it may be easy to trace out at once the entry in the district accounts on which that in the abstract rests, or the voucher supporting it. In those cases however, where the details are included in schedules, the number or letter of the schedule should be quoted in the column "No. of Voucher," and if receipts or payments under any head are numerous, and are not detailed in the separate schedule by the Treasury Officer, they should be detailed in the blank space at the foot of each page—see Article 1004 (3)—or in a statement to be filed with the cash account in order to avoid crowded and confusing entries in the Classified Abstract.

Fund and other Deductions

1011 The abstract will show as final charges under the several service heads all payments actually made and charged in the lists without distinguishing vouchers objected to from those that have been admitted. The gross amount of every voucher must be shown in it as a payment under the proper service head and the deductions made therefrom on account of subscriptions to Service Funds, Income Tax, and recoveries of over payments charged to a different budget head must be recorded at the same time on parts 4, 6 and 7 of the abstract in the detail for which the form provides, so as to facilitate the preparation of the Certified Lists of Fund recoveries which are furnished monthly to the Secretaries of the several Funds.

Test of Totals

1012 When all the vouchers of either list of payments have been posted the column relating thereto should be summed up and if the working is correct the total of the column will agree with the total of the list after abating from the former the aggregate amount shown as deductions from the vouchers to credit the Service Funds, Income Tax etc. Similarly, the total of the receipts will differ from that of the cash

account by the total of fund and other deductions. Proof should therefore be made both in the abstract of receipts and of disbursements, thus—

Total Classified Abstract	00 000
Deduct fund and other recoveries	000
	<hr/>
Add omitted <i>per contra</i>	NET TOTAL 00 000
	00
Total as per cash account or lists of payments	<hr/> 00 000

Completion of Receipts

1013 When the vouchers of both lists have been abstracted the total amount received during the month on account of each Fund and Income Tax must be posted in the receipt portion of the abstract as an addition to the receipts credited in the Treasury Officer's cash account.

Abstract of Totals

1014 For the proof of the accuracy of the month's entries in the abstract, both of receipts and payments, an abstract of totals is provided in parts 8 and 10 of the form. The totals of the major heads will be carried to the abstract of totals, and will check the aggregate of the details as shown in the body of the abstract.

1 The minor head total can be made in pencil or in red ink in the column for the totals of the detailed heads in parts 3 and 9.

Balances

1015 The next stage in the completion of the District Classified Abstract is the preparation of the general statement of account in the first part of the abstract. The opening and closing balances will be entered by the district auditor after comparison of the figures given by the Treasury Officer with the closing balance of the previous month's account and the cash balance report for the last day of the current month, the aggregate of the month's receipts and payments will be filled in from the abstract itself, after it has been tested in the manner above pointed out.

Examination

1016 On completion the abstract, accompanied by the cash account list of payments vouchers and all supporting documents should be made over to the abstract examiner whose duty it is carefully to check classification to see that every voucher has been audited and to check all the posting in the abstract before transferring the abstract to the poster of the Detail Book but the abstract must be passed by the Superintendent and the officer in charge before being so made over. The number of abstract examiners will be determined with reference to the work to be performed, but they should be selected from among the more experienced assistants, to see that every item of receipt and charge, and every item of receipt and vouchers nor even scrutiny

of the genuineness of the latter. Any error passed by the examiner leads to inaccuracy in the accounts in the first instance, and can only be corrected by the troublesome process of a formal transfer entry.

1 Where the system of working by groups is carried out to the fullest extent the Examiner will be the senior auditor of the group, and will be responsible for its working from beginning to end, he should not, as a rule, post the Classified Abstract himself, as the operation will be mechanical if the vouchers have been properly prepared, and, further, it is desirable that the completed work should pass under the review of a second person. The abstract, however, should be accepted only on his attestation.

Completion of Abstract.

1017. When the Classified Abstracts are received back from the compilation department after the posting of the figures for the 4th, 6th, 8th, 10th and last months, the Treasury Account Department will post the progressive total columns for the service heads, and opportunity may then be taken to review the contingent expenditure, as directed in Article 837.

1 The budget figures should be posted in the Classified Abstract by the Budget Department as soon as the distribution of grants is effected. No greater detail, however, is required than is indicated in Article 76.

1018. After making up the progressive total for March, the entries in the column headed "Transfers" will be worked out. The details of all transfers and Exchange Account adjustments made up to date will already have been entered in red ink [Article 1082 (a)] against the heads affected by them; and now the net amount under each head will be posted in the transfer column, and the progressive total of the year corrected thereby. The Classified Abstract, as thus completed, is a record of the whole receipts and expenditure of the district concerned, and should be used as such in the compilation of returns, statements, etc., required for various purposes.

Chapter 49.—Presidency Payments.

<i>Pre audit System</i>	1019	<i>Schedule of Cheques Paid</i>	1032
<i>Audit</i>	1021	<i>Outstanding Cheques</i>	1033
<i>Payments by Cheque</i>	1025	<i>Accountant General's Check Register</i>	1034
<i>Payments in Cash</i>	1026		
<i>Closing for the Day</i>	1029		

Pre-audit System

1019 Claims upon Government payable at Presidency towns and Provincial Capitals, are for the most part submitted to the local Account Office for pre-audit and are paid (except in the case of small amounts) by an order upon the local Bank or branch Bank.

1020 The rules in this and the next two Chapters apply in their integrity only to the Account Offices at Calcutta, Bombay and Madras, the system of pre-audit for other Provincial Capitals will however, follow the same procedure as far as circumstances permit, option having been specially allowed in the following matters—

- (a) Payment of small sums in cash or by cheque (Articles 1025 to 1028) and the consequent method of record and closing (Articles 1029 to 1031)
- (b) Method of preparing and proving the abstract of pre-audit payments. The instructions of Chapter 50 may be followed in their entirety or the postings may be made and proved at longer intervals provided that they are not done less frequently than is done in the case of a District Classified Abstract *viz.*, twice a month.

Audit.

1021 The Presidency Audit section is divided into two distinct and independent portions,—one engaged in the audit, and the other in the payment of claims of all Civil Departments in the Presidency town.

1022 Cancelled

1023 The audit branch is provided with registers (including objection book) precisely similar to those used for the vouchers received with Treasury accounts and conducts its examination on the same principles and with precisely the same formalities. The column 'service payments for recovery' of the objection book will, of course, be blank, except in the case of advances made in England.

1023A. Specimen signatures of officers drawing bills—salary, establishment or contingent—should be obtained and pasted in the proper pages of the audit registers, and each auditor should, on receipt of a bill first of all see that the signature on the bill agrees with that recorded in the audit register.

NOTE 1—On a transfer of charge between officers, the relieved officer should send to the audit office the required number of specimen signatures of the relieving officer. The

auditor will see that the signature of the relieved officer is correct and then paste the specimen signature of the relieving officer into the audit registers cancelling the previous ones

NOTE 2.—In cases when a personal assistant or other officer is entitled to sign bills for a superior officer, specimen signatures of the officer so entitled should of course be obtained and utilised as above

1024 After the bills have been examined and recorded and the audit enforcements written on them by the auditor they should be laid before the officer in charge with the audit registers, the officer will, if satisfied of the correctness of the charges, initial or tick off the entries in the registers and pass the orders for payment

1 In most offices the arrangement is that in exchange for every bill presented a brass

Payments by Cheque

1025 Should the claim exceed Rs 100 the passed bill will be transferred to the cheque writer who will prepare a cheque for the net amount in Form 137, putting his signature after the word *entered*. He will note the number of the cheque conspicuously on the bill write on the upper right hand corner of the latter the monthly consecutive voucher numbers assigned to it enter the payment in the register of cheques (Form 138), and lay the cheque and the bill together before the Assistant Accountant General. This officer will tick off the number of the cheque, see that its amount agrees with the amount passed and then sign the cheque and stamp the bill *paid* the cheque will be paid by the bank and charged in the schedule of Assistant General's cheques paid attached to the bank's daily account (See Article 1032)

1 When two or more bills are payable to the same person a single cheque should be issued for their aggregate amount though the particulars of each bill should be entered separately in the register of cheques

2. Duplicates of lost cheques are in some cases issued on forms differing from the original only in that the word *duplicate* is printed across them in red (See Article 145)

Payments in Cash

Page 575, Article 1026—

Insert the following as a Note under this Article.—

NOTE — Bills for pensions may be paid in cash, up to a limit of Rs 250 in each case

9th List—1716—

and if this runs short during business hours a cheque may be drawn to replenish it in Form 137. The Assistant Accountant General should check the entries in the register of cash payments with the vouchers and should also see that the amount of the cheque agrees with the total of the

register, before he signs it The voucher for this cheque will be as follows —

Rupees R	Cheque No	Memo drawn for cash paid	19
-------------	-----------	-----------------------------	----

Assistant Accountant General

1 Before issuing such a cheque, it will be well to note on the voucher above described that it covers all cash payments up to " o'clock," but on a day on which small payments are expected to be numerous and soon to exhaust the imprest a further amount may be drawn by a cheque when office opens, and if the result be that the cash balance at the end of the day be not reduced to the amount sanctioned for the fixed imprest, the fact must be reported to the Accountant General, and the surplus shown separately on the final agreement slip (Article 1031)

1028. The fixed imprest will be borne on the accounts as permanent advance, and will be counted and certified to by the Assistant Accountant General on the last day of each month The certificate initialled by the Accountant General should be filed with cash balance reports, though the amount is not included in the balance of the province

Closing for the Day.

1029. At the close of each day the amount of the fixed imprest must be made up by a cheque drawn by the Assistant Accountant General in his own favour, so that the cashier may always close with a balance equal to the fixed imprest in cash and cheques, before signing the cheque, the Assistant Accountant General will apply the same tests as are laid down in Article 1027 The amount of cheques issued will represent the total payments of the day, whether by cash or by cheques

1030. The officer in charge should take up the register of cheques with the cheque book, see that the numbers of the cheques in the register are consecutive, and ascertain that no more forms have been removed than are accounted for by entries in that register He should initial the counterfoil of the first unused form (the first to be used on the next day), and by turning back to the last initials (those on the first used form of the expiring day) will ascertain how many forms have been removed

1031. The entries in the cheque and cash payment registers (Forms 138 and 139) should be summed as each column is filled up A final total should be made at the end of the day, and the vouchers, with a memo in the following form showing the aggregate amount of the payments, should be forwarded to the account section, the cheque and cash memoranda and vouchers being kept distinct Ordinarily, a single memo for each class, prepared at the close of the daily payments, will be sufficient, but on days when the payments are numerous it is convenient to make up the totals and forward the vouchers two or three times during the day, and when more than one memo is thus prepared, the aggregate amount paid from the commencement of business must be shown in each

Amount of vouchers paid at vouchers for R vouchers for R	Cheques (or Cash)
	o'clock, R
	sent already
	sent herewith

19

*Assistant Accountant General,
in charge Presidency Audit Branch*

1 The amount of the cheques issued in replenishment of the fixed imprest must be excluded from the aggregates reported in these slips

2 The Assistant Accountant General need not, of course, count the vouchers before
of one such
order that the

Schedule of Cheques Paid.

1032. The Bank will send the paid cheques daily to the Accountant General, together with a schedule showing the number and the amount of each; and the whole amount of this schedule will be shown in the daily Bank sheet (Chapter 44) as a single item "Pre-audit Cheques paid."

Article 1033, Page 577—

For the word 'daily' in the 4th line read 'weekly.'

[5th List—1-7-15]

details of the cheques paid

Article 1034, Page 577—

Substitute the following for this article and Rule 1 under it:—

1034 A register in Form 139-A will be maintained by the Accountant General showing the daily issues and encashment of preaudit cheques and the balance of unpaid cheques at the end of the week.

The weekly comparison as indicated in the form will be made by the Accountant General himself

[5th List—1-7-15]

Chapter 50.—Presidency Abstract.

Receipt of Vouchers	1035	Abstract of Major Head Totals	1039
Classified Abstract	1037	Monthly Closing	1040
Register of Deductions	1038		

Receipt of Vouchers

1035. On receipt in the account section of the vouchers with the covering slips or memos (Article 1031), no time should be lost in checking the total of the payments. This can be most conveniently and expeditiously done, for record and future reference, by entering the net amounts of the several vouchers, as they are received, in a printed form of list (Form 140), the vouchers paid by cheque and those paid in cash being entered on separate parts, and the total amounts brought together at the close of the day. When found correct the slip should be signed as "Agreed" by a responsible officer and returned to the Presidency Audit Branch as an acknowledgment for the vouchers made over.

1036. Cancelled

Classified Abstract

1037. As soon as the examination of a day's payments is completed, the vouchers will be sorted according to budget heads for entry in the Classified Abstract (Form 141), in which a separate column will be assigned for each day's transactions, as also a column for the monthly total against each head. If on any day the vouchers under any detailed head be very numerous they may be detailed at foot of the Classified Abstract or even in a separate schedule, if necessary, and the total only posted against the head in the body of the Classified Abstract. The gross amounts of the vouchers will be posted, and the postings and totals will be carefully checked by a second clerk.

Register of Deductions

1038. After the Classified Abstract is posted, the bundles of vouchers should be transferred to a clerk, who should, from them post the register of deductions (Form 142), he should enter the name of every person from whose pay any fund subscription is deducted or a recovery made on any account requiring formal adjustment in account, e.g., recovery of advances, and in the proper column, the amount deducted, in order that the list sent to the Secretaries of the several funds may be extracted without further trouble. Each column will be totalled daily in red ink and the daily total of all the columns carried into the last column. The progressive total of each column should be carried forward to the end of the month. Deductions on account of Income Tax may be entered in a separate schedule in which daily and forward totals will be similarly made.

Daily Abstract of Major Head Totals

1039 When the whole of the vouchers of a day's payments have been posted in the Classified Abstract, the totals of the major heads should be made in red ink and carried into the abstract of major head totals (Form 143). This abstract may conveniently be added at the end of the Classified Abstract. Each of the columns of this abstract should be appropriated to the transactions of a separate day, and the total of a column will therefore represent the aggregate of the day's payments and should be agreed with the total of the rough list of vouchers (Form 140), by deducting at foot the day's total of the deductions as per separate register (Article 1038).

Monthly Closing

1040 At the end of a month all the columns of the Classified Abstract and the register of deductions should be carefully totalled, and the monthly totals of the various classes of deductions taken from the latter posted under the appropriate heads in the receipt portion of the Classified Abstract. To the receipt side must also be added the amount of pre audit cheques issued. When this is done, the grand total of the receipts will be equal to the grand total of the payments and the Classified Abstract thus completed and proved will be made over to the Compilation Department for posting into the Detail Books.

Chapter 51.—Bank Sheet.

Bank Account	1041	Monthly Abstract	1045
Daily Sheet	1043	Completion of Abstract	1046
Audit	1044		

Bank Account

1041 The receipts of Government which are paid into the Presidency Banks, and the payments on Government account, including payments on account of pre audit cheques, are taken to the general account of Government at the Presidency Bank, which is operated upon under the orders of the Accountant General.

1042 The Accountant General should see that on all printed and manuscript forms or documents used in connection with Government business at the Presidency Banks of Bengal, Madras, and Bombay, or their branches transacting such business, the words "General Treasury" or "His Majesty's Treasury" are never used as those words do not correctly represent the relation of Government to the Presidency Banks. Any other erroneous expressions, which misrepresent that relation, should be carefully avoided by the Civil Account Department, by all officers of Government, and by the Banks themselves.

Daily Sheet

1043 From the Bank is received each day—

(1) The pass book showing the totals of the daily receipts and payments, which should be returned to the Bank, with the Accountant General's initials, after verification against the following account.

(2) An account of the receipts and payments, entered generally (as far as the Bank can conveniently do so) in the classification adopted in the Government accounts.

(3) Schedules giving further details of items entered in the accounts under heads which require special treatment in the Account Office (e.g., Accountant General's cheques, bills, military receipts, interest payments, etc.)

(4) Vouchers supporting the receipts and payments.

(5) A balance statement, showing separately that part of the balance of the Government account which the Bank claims to hold in a form not immediately disposable (foreign circle notes, small coins, etc.) On this statement it is convenient to add a memorandum of large items of liability, such as Secretary of State's bills, etc.

1 Regarding foreign notes excluded from the balance see Article 616 note 1

2 The Bank is entitled by its contract to charge interest if the balance falls below a fixed amount.

Audit

1044 The vouchers and schedules should be dealt with, and the payments audited, in the same way as if they had come with a Treasury

account, and an objection book must be left in which to enter payments and receipts classified as advances recoverable, or placed under suspense. The other two heads of the objection book will very rarely be used

Monthly Abstract.

1045 The items in the account, after being verified against the vouchers and schedules, are to be posted in a daily abstract in such form as will admit of the daily entries under each head being totalled, so as to form a Classified Abstract for the month

Completion of Abstract

1046 The general statement of account will be posted in its proper columns (Article 1015) The balance should be taken from the Bank sheet or the Bank's balance report

1047 The office memorandum showing by whom abstracted by whom examined, etc, will be duly filled in, as also the schedules of advances recoverable, suspense account, and permanent advances (Article 1004, clauses 2 and 5)

1048 The monthly abstract thus completed, will be handed over to the Compilation Department

Chapter 53.—Statement of Disbursers' Accounts.

Posting the Statement—
Treasury and Departmental Ac
counts
Local Remittances in Transit

1053
 1055

Posting the Statement—*contd*
Completion in Book Department
Exchange Account Abstract
Transfers
Check of Totals

1056
 1057
 1058
 1060

Posting the Statement.

Treasury and Departmental Accounts

1053 The last stage, before handing over a Classified Abstract to the Compilation Department is the posting of the balances and totals in the statement of disbursers' accounts. The form of the statement is Form 145, and each examiner, as he completes his abstract, will post in it the entries relating to the abstract, the figures being taken from the general statement of account (Article 1015)

1 It may be convenient to note the several cases in which the examiners combine each making his own entries to form a single statement—

- (1) The remittance register Article 909
- (2) The register of permanent advances Article 924
- (3) The broadsheet of advances recoverable Article 995
- (4) The broadsheet of suspense account Article 995
- (5) The statement of disbursers' accounts
- (6) The broadsheet of municipal funds Article 1379

The broadsheet of pension contributions (Article 936) that of special recoveries (Article 941) and that of special loans (Article 1403) also contain postings gathered from the various district abstracts

1054 These entries may conveniently be made in the same order as is observed in the cash balance report, namely, the Presidency Bank account will come first, and after that the district and departmental accounts in detail, but, as the departmental accounts have no balances, the only columns to be filled in against them are the receipt and payment columns, the entries in which will be equal

Local Remittances in Transit

1055 Next in order to the departmental accounts comes the head "Local remittances in transit," which, being a sub head of "V—Cash Balance," takes the position of a disburser or officer holding a portion of the Government balances. Its opening balance is the amount of local remittances in transit at the beginning of the month, and its closing balance that outstanding at the end of it, and these amounts taken from the check register of remittances (Form 119) should be posted accordingly. The entire amount of the opening balance should then be posted under disbursements, and that of the closing balance under receipts (care being taken that the amounts entered here as receipts and disbursements are also posted into the detail books as receipts and disbursements, respectively, under the head "Cash remittances between treasuries")

Completion in Book Department

1056 In order to effect an agreement with the Consolidated Abstract, the statement of disbursers' accounts must be completed in the Book Department by entry in it of the amounts which pass into the accounts through the Exchange Account Abstract and transfers.

Exchange Account Abstract

1057 Next below the amounts mentioned above, the totals of the items entering the accounts through the Exchange Account Abstract (Article 1151) should be entered.

Transfers

1058 An abstract in the following form, of the entries in the transfer abstract (Article 1092) must be drawn up at foot of that document —

DEBITS						Nature of Items	CREDITS					
A Deductions from Receipts			B Additions to Disbursements				C Additions to Receipts			D Deductions from Disbursements		
R	a	p	R	a	p		R	a	p	R	a	p
323	0	0				Revenue	134	0	0			
			101	0	0	Service charges				21	0	0
			117	0	0	Debit and other items	183	0	0			
323	0	0	236	0	0	TOTAL	1966	0	0	21	0	0
			2637	0	0	TOTAL DEBITS AND CREDITS				2637	0	0

Column C diminished by Column A

Column B diminished by Column D

R

1643

1643

are brought out by subtraction from the fourth

2 If there are any transfers of the kind mentioned in the note under Article 1094 (deduct transfer under a remittance head) the figures involved must be taken in columns A and D in the third line of this abstract.

1059 The figures in the last two lines (which will always be equal) will then be posted in the statement of disbursers' accounts against the head "Transfers."

Check of Totals.

1060. The form thus prepared brings together the aggregates of the month's receipts and payments with the opening and closing balances of all accounting officers, and so furnishes an effective check on the entries made in the Detail Books, and the totals of the Consolidated Abstract. The latter show the amounts received and paid *on all accounts*; the statement of disbursers' accounts, the amounts received and paid *by all accountants*. The grand totals of receipts and payments in both should therefore be equal.

Chapter 54.—Consolidation of Accounts.

Detail Book—		Consolidated Abstract—contd	
Posting	1061	Despatch	1068
Checking	106*	March Accounts	1069
Closing the Detail Book	1064	Subsequent Entries	1072
Consolidated Abstract—		Prohibition of Alterations	1074
Form and Method of Posting	1065	Civil Account	1075
Closing the Abstract	1067	Finance and Revenue Accounts	1076

Detail Book

Posting

1061. The Detail Book is arranged in vertical columns, of which the first two columns on each folio or page show the period of account and the name of the district (or other) abstract, and the remaining columns the entries which appear in that abstract under each detailed head of account. The detail books will be so arranged as to provide sufficient space under each heading for the consecutive entry of twelve months' transactions, that is, each set or sets of detailed heads should be repeated on consecutive pages as often as may be necessary for recording the transactions of the whole year from April to March (final), and any additions or deductions consequent on journal entries. The detail books will thus show, in detail of Presidency Bank, Treasury and Departmental Accounts, the amount received and paid throughout the province under the several sections of each budget head, as well as all transactions under the various remittance and debt heads.

1 Thus for instance as regards 3—Land Revenue the leads to be opened on the folios of the detail books will be all the minor leads subordinate to it or as many of them as may be required in each province. Under each of these leads the detailed heads provided in the Budget and reproduced in the Classified Abstracts must appear each in a separate column such as salaries of Collectors etc.

2 The heads in the detail book should follow the same order as those in the Classified Abstract in order that the entries may be proved against each other, see Article 1005.

3 If a single page does not afford space for all the columns required to be opened under a minor head a two page opening should be assigned to it or if necessary even two successive ones a cross total being made in the first against each district and carried forward into the second.

4 The detail book should be bound up, at all events at the end of the year, if they are not bound before being brought into use sufficient sections containing the pages assigned for the whole year to one or more major heads should be securely stitched in covers of stout paper labelled clearly on the outside. In the case of debt and remittance heads where there is nothing in the heading to distinguish the receipt from the payment side the word Receipts or Payments as the case may be should be written conspicuously at the top of each page.

Checking

1062 When the postings under each head have been completed, the detailed items should be independently cast up across the page to the

total column of the detail book, without reference to the total already made in the Classified Abstract

1063. The postings in the detail books should be independently checked with the entries in the Classified Abstracts, that is, both the postings of the detailed heads and the totals made under the last rule for minor heads. The person who checks the postings is required to put his initials on the face of the Classified Abstract, and, if all the entries of a month on one page of the detail book are posted by one man, and checked by one man, the poster and the checker severally may, with advantage, put their initials at foot of the page

588, Article 1064—

the subjoined Form strike out the following entries —

Add—Payments or Receipts in previous months. Progressive total
1st April."

End List—1814

Total of cash transactions

Exchange Account Abstract

Transfer	{	Add	.	.	.	.	.	.
entries		Deduct	.	.	.	.	.	.

GRAND TOTAL

Add—Payments or Receipts

Page 588, Article 1065—

Substitute the following for clause (a) of this article:—

"**1065.** (a) The next process is the preparation of the Consolidate Abstract of receipts and disbursements (Form 145A). The Form will be printed on substantial paper of medium size (17½ inches by 11 inches, and fly-leaves inserted between the pages. The abstract will be bound temporarily in boards in convenient sections for use during the year and bound up permanently in one volume after the close of the account for the year. Columns are provided for showing totals under each major, July and August supply department

NOTE.—The column against each major and

for heads being entered in red ink
Budget Estimate
End List—1814

joined It should be printed on medium size paper (17½ inches by 11 inches)—

HEADS OF DISBURSEMENTS	CURRENT MONTH		1st APRIL TO DATE—MONTHS	Budget Grant
	Detailed entries	Imperial and Provincial Minor Heads	Imperial and Provincial Minor Heads	
Brought forward—				
Detailed and minor head totals	211	120		
Postage charges	21			
Telegrams	15			
		273		
JAIL MANUFACTURES—				
Establishment	500			
Purchase of raw materials	1 000			
Miscellaneous	520			
		2 020		
TOTAL 19B—LAW AND JUSTICE —JAILS		2 113		
20—POLICE SUPERINTENDENCE				
Inspector General	2 500			
Carried forward—				
Detailed and minor head totals	2 500			

1 The figures are inserted to show the manner of carrying forward the totals Under debt and remittance heads the form should be ruled so as to give one column for any details below ledger head a second for the totals of ledger heads, and a third for the total of each group of ledger heads

2 The column of grants must show the figures of the accepted budget estimate against each major and minor head those of the major heads being entered in red ink

(b) The heads in the Consolidated Abstract must be arranged in the exact order shown in Appendix P, without reference to their distribution between Imperial and Provincial That distribution, will be worked out in the manner laid down in Article 1356.

Page 589, Article 1065, Clause (c)—

Strike out "Progressive" in line 4 to the end.

lok
be
als

Substitute the following for this clause:—

“(d) An abstract by major head totals only should in the same form as the Consolidated Abstract for shown and disbursements by major heads during and to end of :

2nd

without reference to the minor detailed heads concerned, the result may be a *minus* entry, which will pass in red ink into the Consolidated Abstract and reduce the total of the minor head.

It may sometimes happen that the *minus* entry under a detailed head is so large as to exceed the aggregate of the *plus* entries for the current month under the other detailed heads subordinate to the same minor head. In this case the net entry for the minor head also will be a *minus* one in red ink both in the Consolidated Abstract and in the Ledger. In exceptional cases *minus* entries under a major head may appear in any month.

1 The old procedure, whereby *minus* entries against minor heads used to be posted as *plus* entries on the opposite side of the account, has been discontinued with effect from the accounts of April 1892

Page 590, Article 1067—

For the words “Consolidated Abstract” in the fourth line substitute “Abstract of Major head totals”

2nd List—1814

Disbursement section of the Consolidated Abstract as follows:—

Opening balance—			
Cash in treasuries	.	.	0 0 0
Cash in transit	.	.	0 0 0
			0 0 0
Receipts of the month as detailed within	.	.	0 0 0
		TOTAL	0 0 0
Charges of the month as detailed within	.	.	0 0 0
		BALANCE	0 0 0
Detail of Balance—			
Cash in treasuries	.	.	0 0 0
Cash in transit, as per check register of	.	.	0 0 0
Local Remittances	.	.	0 0 0

1. Any difference between the account balance shown in this abstract and the grand total of the provincial cash balance report should be explained in a note

Page 590, Article 1068—

Substitute the following for this article retaining the notes:—

“1068. The progressive figures for November, March preliminary and March final should be reported to the Comptroller General in Form 145B., the due dates of despatch being 31st December, 10th May and 10th August respectively. The accounts for other months must be completed punctually on or before the last day of the next month, carefully checked and signed; and to prevent any oversight in this matter a monthly certificate in the form prescribed in Article 1075 should be submitted to the Comptroller General.”

2nd List—1814.

must be completed punctually on or before the last day of the next month, and kept in the office; but it must be borne in mind that the abstracts are not on any account to be regarded as mere office drafts or compilations, as, for every month, they must be carefully drawn out, checked and signed, in exactly the same way as if they were sent on to the Central Office; and to prevent any oversight in this matter, a monthly certificate in the form prescribed in Article 1075 should be submitted to the Comptroller General.

1. The Government of India, when demanding such punctuality, pre supposed the punctual submission of all Treasury accounts, and provided for the issue by Local Governments of stringent orders on the subject. The Accountant General should, therefore, bring to the notice of Local Government any instances in which his work is impeded by a want of attention to these orders.

2. If by reason of the distance of a Treasury, or difficulty of communication, or other cause, its accounts for any month be received so late that they cannot be included in the Consolidated Account without greatly delaying it, they should be kept back, note being re posted in note should int may the detail book

March Accounts.

1069. The abstract for March, as first made up for despatch on 10th May, is only a preliminary account, as the books remain open for adjustment.

Article 1069, Page 591—

Strike out the last sentence of this article.

[5th List—1-7-15.]

Articles 1070 and 1071, Page 591—

Cancel these articles.

[5th List—1-7-15.]

should state exactly on what date it is believed that it will be ready.

Subsequent Entries.

1072. As the final accounts may be corrected by subsequent entries, their despatch should not be delayed merely by reason of their not being absolutely complete, but every endeavour should be made to incorporate in them all adjustments and corrections that can possibly be made by the date of despatch.

The adjustment of charges for Revenue Survey on

Article 1073, Page 592—

Substitute the following for the first

"Correcting or additional entries made at March account should be communicated to the 10th September and 10th October, after which no

Strike out the third sentence of this article

obtain the assent of the other officer, and certify in the copy of the correcting entry sent to the Comptroller General that he has obtained it. All correcting or additional entries should be recorded by the despatching officer in a single statement, in which he should also include the entries made under instructions from the Central Office.

When communicating to Local Governments the corrections due to journal entries, a progressive account incorporating these entries should

Page 592, Article 1073, note 1—

For the word "progressive" in the third line substitute "grand" and strike out the words "and for the year" in the sixth line.

2nd List—1814.

series is likely to cause serious difference between the preliminary and the final account, the fact should be noted on the abstract sent to the Comptroller General with a rough estimate of the total amounts of receipts and charges so excluded

3 The reason why the adjustment was not effected before the closing of the final March accounts should be briefly stated against every journal entry

Prohibition of Alterations.

1074. (a) No alteration can be made in the detail books or abstract of any month after they have been closed. When errors are discovered in the same year, involving a correction by transfer of amounts from one detailed column to another under the same head, or from one head to another, the necessary corrections should be made by a formal transfer entry (see Chapter 55)

(b) But if the amount involved does not exceed ten rupees, and affects only revenue or service heads, no formal transfer is necessary, and it is sufficient simply to make a note of the error against the original entry.

If an error be detected after submission of the final account for a year, it can only be adjusted by a journal entry, a copy of which should be sent to the Comptroller General in the usual course for

Page 592, Article 1074, Clause (c),

Strike out the words "As the ledger only" in the first line of the note and begin the note with "Corrections."

2nd List—1814.

Civil Account.

1075. On form supplied and forwarded the 1st of the

attached, to the effect that the Consolidated Abstract for the month has been completed and signed, and care should be taken that this is actually the case before the certificate is signed. Every care must be taken to make the account correct, both in respect of the current and of the progressive figures, as the figures are printed in the Central Office and become the standard of reference for information as to the accounts. The Accountant General should also personally examine the figures before sending them on, as peculiarities in them may easily draw his attention to errors that may have occurred in the compilation of the account.

account, in a piled from it day, i.e., on certificate is

Finance and Revenue Accounts.

1076. The statements submitted to Parliament in the Finance and Revenue Accounts are, as far as possible, compiled in the Central Office from the final accounts of March, but further details are in some cases necessary, and the statements containing them must be submitted by the

Article 1076, page 593—

For "Calcutta" in line 5 read "Delhi"

1st List—1 & 14

Statements of fees paid on adoption or succession to Native States. The form is—

NAME OF STATE OR CHIEF	LAST RECEIVED		19 19
	Year	Amount	

(2) Provincial Rates

A statement distributing the total credits under this head in the final Consolidated Abstract for March should be furnished in detail of the

Article 1076 (2), page 593—

"For "Account No 22" in line 3 read "Account No 20"

1st List—1 & 14

(3) *Customs Revenue and Charges.*

The information for this statement must be obtained from the customs authorities, as it will be given in detail of ports; the receipts will show the gross realizations, the refunds and drawbacks and the net receipts on each class of articles, and also the miscellaneous receipts in each port of the province; and the totals must be checked before the statement is passed on. The charges for sea customs will be in detail of ports under the recognized detailed heads, but a foot-note should explain any exceptional charge. Land customs receipts and charges will be detailed at foot of the same statement.

(4) *Salt Revenue and Charges.*

In addition to the details given in the final accounts of March a store statement is required, which shows the quantity in store at the beginning of the year, the quantity obtained by manufacture, excavation, or purchase during the year, deducts from the total the quantity removed by purchasers, and likewise the ascertained loss by wastage, and closes with the balance in hand. In each case the value of the salt at the fixed Government price should be shown.

(5) *Mint Charges.*

A statement of Mint charges and working is required in the following form. The other necessary information can be gathered from the ordinary accounts:—

HIS MAJESTY'S MINT AT (CALCUTTA OR BOMBAY)

Actuals 19 -19 .

R a. p.

Amount paid during 19 on account of pensions to Mint servants

Value of stationery supplied to the Mint during the year from the Stationery Department

Value of printing work executed for the Mint by Government Presses

TOTAL

	Number	Value in Rupees.
<i>Amount coined during the year.</i>		
<i>Gold—</i>		
Mohurs, etc.		
<i>Silver—</i>		
Rupees		
Half-rupees		
Quarter-rupees, etc		
<i>Copper—</i>		
Double pice		
Pice, etc		
TOTAL		

(5A) Tour Expenses

A statement of Tour Expenses is required under the following details —

Tour and extra allowance to clerks and servants.
Travelling allowances
Special train
Posting bullock train and railway train hire
Purchase and repair of tents and camp
Establishment and furniture
Temporary establishment
Miscellaneous

(6) Marine Receipts and Charges

The required details of Marine Receipts can be collected from the accounts, but under Charges it is necessary to show separately those on account of the establishment of each vessel, and likewise those for any port which has not a port fund, the tonnage and horse power of each vessel should be stated

(7) Political Pensions

Under Territorial and Political Pensions, a statement of actual charges should be given in the same detail as is shown in the printed "Civil Estimates"

(8) Cash Balances

The statement, which shows the distribution of cash balances on the 31st March, separates (1) those in the Reserve Treasuries, (2) those in the custody of Presidency Banks, (3) those in custody of its branches and (4) those in district treasuries, the balance in each at the beginning of the year and at the close of the year is shown and likewise the number of treasuries of each class

(9) Secretary of State's Bills

A statement is also required of the amount of Secretary of State's bills outstanding at the commencement of the year—amount drawn, amount discharged, and amount outstanding at the close of the year, the amount realized in sterling and the amount drawn for in rupees should in each case be given

(10) Annuity recoveries from members of the Indian Civil Service

An annual estimate should be forwarded to the Comptroller General not later than the 1st of November of the recoveries other than in cash, in the previous official year, effected from Indian Civil Servants on account of annuity deductions, but omitted from the accounts

Too much time should not be given to the preparation of this estimate in order to arrive at the actual figure. An approximate estimate will suffice

(11) Exchange Compensation Allowance.

A statement is required under Imperial and Provincial, showing the amount of exchange compensation allowance paid and debited in the accounts against each major head.

(12) Stationery and Printing.

Statements showing the value of stationery supplied and printing work done for the several departments of Government in the details

Article 1076 (12), page 596—

For "Accounts Nos. 46D and E" in line 3 read "Accounts Nos. 44D and E."

1st List—1 & 14

Article 1076 (12), page 596—

Add the following at the end:—

.....to the several dep'ts. these statements may be sub

Article 1076, Page 596—

Add the following at the end of this article.

(13) Public Works Finance Schedules and Administrative Accounts.

The details in these statements should agree with the totals shown under the Public Works Major heads in the Consolidated Abstracts for March final. In the special circumstances of Madras and Bombay the statements may be submitted on the 15th September. Any corrections that may subsequently be found necessary in the statements may be carried out by means of correction slips which should be submitted with the Journal entries. In the case of Madras and Bombay corrections relating to heads which are affected by the irrigation figures obtained from the Revenue authorities may be submitted up to the 20th October at latest

[5th List—1-7-15.]

Chapter 55.—Transfer Entries.

Object of Transfer	1077	Detailed Procedure—First Plan—	
General Rules	1078	<i>contd</i>	
Correction of Accounts	1081	<i>Closing of Transfers</i>	1091
Outline of Procedure	1083	<i>Abstract</i>	1091
Posting in Detail Book	1086	Detailed Procedure—Second Plan—	
Detailed Procedure—First Plan—		<i>Forms used</i>	1095
<i>Forms used</i>	1087	<i>Transfer Sections</i>	1094
<i>Separate Entries</i>	1088	<i>Transfer Abstract</i>	1096
<i>Index Register and Ledger</i>	1089	<i>Closing the Abstract</i>	1098

Object of Transfer.

1077. Transfer entries that is, entries intended to transfer an item from one head of account to another, are necessary—

- (a) In order to correct an error of classification in the original accounts,

1 Sometimes it is more convenient to classify items wrongly at first and to make corrections by transfer entry than to classify them rightly from the beginning for example when a definite proportion of any receipt or charge is taken to a separate head it is often convenient to neglect the distribution in the Classified Abstracts and to make it upon the totals of the detail book

- (b) In order to adjust by debit or credit to its proper head, an item outstanding under a debt head,

- (c) In order to adjust inter departmental and other transactions in which cash is not involved

General Rules

1078 On one of the sides of every transfer entry one ledger head only may be concerned being debited for credit to sundry heads or *vice versa*, debits may not be taken against *sundry* heads by credit to *sundry* heads 1 *fortiori* the same entry may not contain independent corrections of two ledger heads it may not debit A by credit to B, and again C by credit to D

In a transfer entry all particulars to explain both the nature of the adjustment and (if it is a corrective transfer) the grounds of the correction must be clearly stated

1079 Unforeseen adjustments should always be made as soon as the necessity for them is discovered while of adjustments periodically recurring a list should be kept in order to ensure that they are neither neglected nor postponed These should as a rule be made monthly where this is really inconvenient they may be postponed till the close of the quarter though this course is objectionable and should never be adopted without good reason It will be well to communicate with any local department in order to arrange for frequent adjustments during the year and if it be impossible before the close of the year to ascertain the exact amount of the transfer, it may be possible to make partial transfers at the close of each quarter

(11) Exchange Compensation Allowance

A statement is required under Imperial and Provincial, showing the amount of exchange compensation allowance paid and debited in the accounts against each major head

(12) Stationery and Printing

Statements showing the value of stationery supplied and printing work done for the several departments of Government in the details

Article 1076 (12), page 596—

For "Accounts Nos 46D and E" in line 3 read "Accounts Nos 44D and E"

1st List—1 & 14

Article 1076 (12) page 596—

Add the following at the end —

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Article 1076, Page 596—

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The details in these statements should agree with the totals shown under the Public Works Major heads in the Consolidated Abstracts for March final. In the special circumstances of Madras and Bombay the statements may be submitted on the 15th September. Any corrections that may subsequently be found necessary in the statements may be carried out by means of correction slips which should be submitted with the Journal entries. In the case of Madras and Bombay corrections relating to heads which are affected by the irrigation figures obtained from the Revenue authorities may be submitted up to the 20th October at latest

[5th List—1-7-15]

by transferring it to the head under which it should originally have appeared.

(3) Item credited to a revenue head instead of to a debt or remittance head,—correction should be made by debiting refunds and crediting the proper head.

(1) Item debited to a service head instead of to a debt or remittance head,—correction should be made by debiting the proper head and crediting "Recoveries of Service Payments," under XXV.—Miscellaneous.

(c) Contributions between Imperial and Provincial will be adjusted by transfer in the manner explained in Article 1364.

1082. (a) When a transfer entry is made on account of an error under a revenue or service head, the auditor should enter the amount in the District Classified Abstract in red ink, with a *minus* sign in the column of the month in which the error occurred and against the particular item from which it is transferred, while he will enter the amount with a *plus* sign in the column of the account month in which the transfer is made, quoting the number of the entry in a note at foot of the page. If, however, the error occurred under a debt head, the transfer will be made by new entries in the month of correction, and need not be noted against the original entry. In the case of important transfers, too, it would be well to note in red ink, across the original entry in the detail book, the month of its reversal, and across the correcting entry, the month of the original one, in order to facilitate future estimates by making it easy to work out the true total to any month.

1 The Superintendent who passes a transfer entry is responsible either for seeing that the proper note is made, if the document on which it is to be made is within his charge, or for giving notice of the entry to the Superintendent in whose charge the document is.

(b) In like manner, when an adjusting transfer brings in an item on the authority of a departmental account or other original document, the number of the transfer entry should be noted across the item in that original document. If the item thus brought into the accounts is an item of revenue or expenditure of any particular district, it should be entered in the Classified Abstract by a *plus* or *minus* correction in red ink and a reference to the transfer entry.

1 This does not affect the necessity of also noting on an Exchange Account the month's account which contains the answering entry.

2 When statements of revenue or charge in district detail are communicated, month by month, to the revenue controlling authority (Article 929), particulars of the correcting transfers made in the month's accounts should be given at foot.

3 When a transfer entry affects an item of receipt or expenditure of any particular district, a note to the effect that the necessary correction has been made in the District the Treasury Account Section, ve any entry affecting district he note should be printed on when not required.

Outline of Procedure.

1083. A correction by a transfer entry may be proposed by any section of the office, and should be accepted by the Superintendent of the Book Section, if full particulars are given and there is nothing

1080. Annual transfers should, as a rule, be avoided. They are, however, allowed in the cases noted below —

- (a) On account of lapsed bills and lapsed deposits
- (b) On account of the Provincial portion of the charges for interest on Capital expenditure on Railways and Irrigation works
- (c) On account of the cost of Stamps and Stationery supplied from Central stores to Provincial Governments
- (d) On account of interest on the Provincial Loan Account
- (e) On account of interest on Service Funds
- (f) On account of interest on Savings Bank Deposits, including deposits in Post Office savings banks, Regimental savings banks, and State Railway provident institutions
- (g) On account of expenditure incurred in the Survey of India Department for Local Governments
- (h) On account of charges for stationery supplied to and printing done for the Postal and Telegraph Departments
- (i) On account of the cost of the anti rinderpest serum supplied from the Imperial Bacteriological Laboratory, Muktesar, to Provincial Governments

1 The items (b) and (c) are adjusted at the end of the year by debit to the service head and credit to Exchange Account with the Government of India the figures for interest charges being communicated to the Civil Accountant General by the Examiner of Public Works Accounts concerned and the information regarding Stamps and Stationery being furnished in annual statements (due on 30th June) by the Controller of Printing Stationery and Stamps by whom the stores were supplied

Correction of Accounts

1081 (a) If an item which properly belongs to a revenue or service head is wrongly classified under another revenue or service head, the error may be corrected at any time before the accounts of the year are closed, in the manner directed in Article 1074 but after the accounts are closed no correction is admissible. This rule does not prohibit an increase of the Imperial share and decrease of the Provincial (*vice versa*) of Land Revenue, in adjustment of an erroneous distribution in a former year. If, however, the amount involved does not exceed ten rupees, no formal transfer is necessary, it being sufficient simply to make a note of the error against the original entry

(b) An error which affects a debt or remittance head must be corrected by transfer, however old and however small it is. If the accounts of the year in which the error took place are not closed the correction is made by removing the item from the head under which it was wrongly taken to that to which it properly belongs. If the accounts of the year in which the error took place are closed, then there are the following cases —

- (1) Item taken to one debt or remittance head instead of another,—the correction will be made by transferring it from the one to the other
- (2) Item credited to a debt or remittance head instead of to a revenue head, or debited to a debt or remittance head instead of to a service head —the correction should be made

by transferring it to the head under which it should originally have appeared

(3) Item credited to a revenue head instead of to a debt or remittance head,—correction should be made by debiting refunds and crediting the proper head

(4) Item debited to a service head instead of to a debt or remittance head—correction should be made by debiting the proper head and crediting "Recoveries of Service Payments," under XXX—Miscellaneous

(c) Contributions between Imperial and Provincial will be adjusted by transfer in the manner explained in Article 1364

1082 (a) When a transfer entry is made on account of an error under a revenue or service head the auditor should enter the amount in the District Classified Abstract in red ink, with a *minus* sign in the column of the month in which the error occurred and against the particular item from which it is transferred, while he will enter the amount with a *plus* sign in the column of the account month in which the transfer is made quoting the number of the entry in a note at foot of the page. If however the error occurred under a debt head, the transfer will be made by new entries in the month of correction, and need not be noted against the original entry. In the case of important transfers too it would be well to note in red ink across the original entry in the detail book, the month of its reversal, and across the correcting entry, the month of the original one, in order to facilitate future estimates by making it easy to work out the true total to any month

1 The Superintendent who passes a transfer entry is responsible either for seeing that the proper note is made if the document on which it is to be made is within his charge or for giving notice of the entry to the Superintendent in whose charge the document is

(b) In like manner when an adjusting transfer brings in an item on the authority of a departmental account or other original document, the number of the transfer entry should be noted across the item in that original document. If the item thus brought into the accounts is an item of revenue or expenditure of any particular district it should be entered in the Classified Abstract by a *plus* or *minus* correction in red ink and a reference to the transfer entry

1 This does not affect the necessity of also noting on an Exchange Account the month's account which contains the answering entry

2 When statements of revenue or charge in district detail are communicated month by month to the revenue controlling authority (Article 929) particulars of the correcting transfers made in the month's accounts should be given at foot

3 When a transfer entry affects an item of receipt or expenditure of any particular district a note to the effect that the necessary correction has been made in the District

Account Section
affecting district
should be printed on
quid

Outline of Procedure

1083 A correction by a transfer entry may be proposed by any section of the office and should be accepted by the Superintendent of the Book Section, if full particulars are given and there is nothing

1090 A Combined transfer ledger and abstract will be kept in Form 148. The Royal paper generally used for classified abstracts should be used for this form. If the number of transfer entries in an office is usually very large, separate volumes of this form may be maintained for different major heads according to the number of the entries usually anticipated thereunder, and to the arrangement of the detail book maintained in that office in order to make these volumes handy and to facilitate the posting of the entries therefrom into the detail book concerned. Sufficient space should be allowed in the form for each major, minor and detailed head under which transfers are expected. The forms with the requisite heads printed therein should be bound into convenient and handy volumes, at the beginning of the year, before being brought into use.

148 will be posted individually in the combined ledger and abstract, against the respective heads affected. The columns for "general number" of the entry and the "District" which provides for the name of the District or Department in whose accounts the original entry appeared should be filled in, at the same time.

If the space provided for a head be insufficient, a note in the margin will carry the eye to the place where the entries are continued which may with convenience after all the usual heads but a little foresight would avoid necessity and be well expended. Similarly a transfer be made to a head not commonly affected and therefore not provided for in the margin below the last preceding head will refer the detail ledger to the place where it will be found.

carrying into the columns on the right the balance in the case of revenue and service heads and the totals (except as stated in the note under Article 1081), in the case of debt and remittance heads. The totals of the two money columns on the left need not be carried forward.

Closing of the Combined Ledger and Abstract

1092 The combined ledger and abstract will be closed as soon as the last classified abstract of the month is sent in and a line should

from the columns on the right, the poster ticking off each entry as he posts it. At the end of the year, the monthly volumes of the combined ledger and abstract should be arranged in order of the months and bound into convenient volumes.

Articles 1093 to 1100 (Cancelled)

3rd Feb 1911

in the file of transfer entries after the last entry which is included in it a guide mark pasted to its edge and bearing the name of the month will be found to facilitate future reference.

Detailed Procedure—Second Plan

Forms used

1093 Under the second plan of transfer only two forms are used—

(1) Sheets on which the transfers may be continuously posted. These sheets may, with advantage, be of the same size as the District Classified

Chapter 56.—Accounts with other Departments : General Rules.

Explanations	1101	Central Adjusting Account— <i>contd</i>	
Definitions	1104	<i>Procedure of Original Officer</i>	1114
Restrictions	1105	<i>Procedure of Responding Officer</i>	1115
Inter departmental Adjustments	1106	<i>Reference to Comptroller General</i>	1118
Responsibility for Adjustment	1109	<i>Due Date</i>	1121
List of Exchange Accounts	1112	Foreign Remittance Adjusting Ac	
Central Adjusting Account—		count	1123
<i>List of Accounts</i>	1113	Final Exchange Account	1129

Explanations

1101 An Account Current purports to be an extract from the books of the officer who despatches it and to show the amounts he has passed to debit or credit of the other party to the account, with any necessary explanations of the credits, and with documents supporting the debits

1102 These accounts are of two kinds,—the first are accounts current with Foreign States, or other independent bodies, which are of the nature of advance accounts, and can be settled only by actual recovery of the net debit or payment of the net credit. The second are those maintained with offices and departments whose accounts come within the same system of account—these are “Exchange” Accounts Current, in them no actual recovery is required, but the debit in A’s account with B is, on the Central books, set against the credit in B’s account with A, and the adjustment is complete to the extent to which the debits on one set of accounts correspond with the credits on the other

1 As an account current is an extract from books which are only posted monthly it is

..

2 The total credits and debits in an account current must correspond with the entries in the Consolidated Abstract and the Ledger. On no pretence whatever should any difference be allowed

1103 The routine of an Exchange Account current is as follows. A, in his accounts, debits a certain charge to “Account current between A and B” and sends an extract from his accounts, including this charge, to B, B, accepting the charge debits it to its proper head by credit to “Account current between A and B”, and sends an account, including this credit, to A. no further entries in account are required to complete the transaction. But if A, after debiting B discovers that the charge should be debited elsewhere, he will in his next account, debit the proper account by credit to account current between A and B, thus cancelling the original debit raised by him. It may happen that B may

credit A in the same month in which A debits B. In this case the two original entries will answer each other, and no further adjustment will be required

NOTE—Net payments only should be entered in Exchange Accounts. But debits passed on to Colonial Governments should always be gross, including Income tax and Fund deductions

Definitions.

1104. An original entry is one in connection with which cash is either received or paid, or for which a transfer adjustment is made on account of stores or labour supplied, and may also be a write-back. A responding entry is a response to an original entry and may also be a write-back.

Restrictions.

1105. To lessen the number of entries in Exchange Accounts Current it has been arranged that all Imperial and Provincial receipts shall be brought to account finally in the province where they are paid into the Treasury, and that all Imperial and Provincial charges in the Civil Department shall ordinarily be so treated whenever the effect of their transfer through the Exchange Accounts would only be a transfer of the charges from one province to another under the same major head. To avoid disturbance of the Estimates, however, transactions of unusual magnitude will be dealt with on their merits; thus, all Tour and other charges of His Excellency the Governor General, wherever they are incurred, are finally adjusted in the books of the Comptroller, India Treasuries, as the charges of the Yarkand Mission were adjusted in those of the Accountant General, Punjab

1 Receipts on account of Baragora salt are finally adjusted in the accounts of the Accountant General Bombay. Credits on this account, in the accounts of other Accountants General and Ant General Bon details of these r the Exchange Accounts on the 10th of the month. On receipt of these schedules the Accountant General, Bombay, adjusts the receipts as salt revenue in the accounts of the month to which they relate by debit to the provinces concerned of their Exchange Accounts. The Accountant General, of Customs Salt and Opium Bombay in detail all the receipts on account of the month

2 Many charges, debitable to service needs, are adjusted in the books of the Comptroller, India Treasuries (See Chapter 58)

3 The payment of the outturn certificate of the Bullion value of cut coins remitted by Railway Companies to the Mint (see Article 590A) will be debited by the disbursing Accountant General, in his Exchange Account with the Comptroller, India Treasuries, or the Accountant General, Bombay, according as the certificate is issued by the Mint Master, Calcutta or Bombay

The Comptroller, India Treasuries, or the Accountant General, Bombay, will adjust the payment to the head "Mint Remittances" to which head of account will also be adjusted the remittances received by the Mint Master

4 Payments made in other provinces on account of passage, including Railway warrant of Burma and Assam Military Policemen, are, as a special case, finally adjusted on the Burma and Assam Books

5 Charges for supplies made from jails of one province to those of another may be passed through the Exchange Account,

6 The Director of the Bombay Bacteriological Laboratory is authorised to recover from other provinces the charges on account of Dr Maynard's apparatus obtained by him for the use of laboratories in those provinces

7. The rules regarding prohibition of inter provincial adjustments do not apply in
 nts
 he
 es,
 int
 of Indian Service if paid from any of the Persian Treasuries

Inter-departmental Adjustments.

1106. The rules regulating the conditions under which one department of the public service may charge another department for services

Article 1107A, page 607—

Insert the following as Article 1107A :—

1107A. Railway debits for amounts due on warrants and credit notes should be accepted in full in the accounts of the month in which they are raised in the Railway Exchange Account or the Central Adjusting Account, as the case may be, without reference to the issuing officers whose signature on such warrants or notes should be taken as final, subject only to readjustment, later on, of under or overcharges. The Railway Examiner will be primarily responsible for the audit of the charges with reference to the Railway Tariffs, etc., and the responding officer for the proper scrutiny with reference to the propriety of the charges as against the head of service concerned.

4th List—1-4-15.

Responsibility for Adjustment.

1109. When a charge is paid in one department, and passed on in account current to be adjusted in another, the paying department is responsible that it obtains a voucher which is correct in point of form, and sets forth the charge with sufficient detail and clearness, and that the calculations in the bill are arithmetically correct. The adjusting department is responsible for auditing the charge as a sufficient and proper one with reference to the authority which sanctions it, but it is not necessary for it to arithmetically examine the vouchers

1 In a few cases, for convenience, the audit of charges is effected by the department which does not adjust the charge. Charges incurred in the Marine, Civil, Public Works, Telegraph, Railway, Postal, and other Departments on account of a Field Service Force come under this exception

1110. The adjusting department may not reject an item because the voucher is not in order, or even is altogether wanting, it should be accepted and adjusted, but placed under objection. The chief question for the Examiner is Does the entry properly belong to the accounts of this office? and if, on the face of the account, he cannot say that the item is not adjustable in the books of his province, he will accept it and adjust it against the proper service head, though if it be imperfectly vouched or described, or seem rather to belong to another province, he will enter it in the outgoing objection statement, as prescribed

in Article 1153, or, if necessary, the disbursing officer may be addressed direct.

1111. If, as in the case of supplies received from another department, the admissibility of the item depends upon the authority possessed by the officer at whose instance the supplies have been received, the charge, though adjusted against its proper service head as one which has actually occurred, should be examined with reference to the authority or sanction required, and, if necessary, placed under objection in the same way as if the charge had been met by an actual payment by the officer concerned

1 It is a matter of office arrangement whether the examination of the vouchers so far as prescribed ;
ment, or wheth
audit should b
the individual
current Department

2 Charges on account of subscriptions to newspapers and periodicals supplied by the Controller of Printing and Stationery, Calcutta, are audited half-yearly on behalf of the Comptroller General under paragraph 3, clause VII of the Financial Resolution No 5967, these charges
ations regard-
ted by direct
correspondence between him and the Controller of Printing and Stationery.

List of Authorised Exchange Accounts.

Article 1112, page 608—

For the third entry in the list substitute "Each Civil Account; General, with each Controller of Military Accounts and the Control of Military Supply Accounts."

For the last entry substitute "Each Controller of Military Account and the Controller of Military Supply Accounts with each other Controller of Military Accounts."

3rd List—15.1.15

Central Adjusting Account.

List of Accounts.

1113. Exchange Accounts between the departments noted below have been stopped with effect from the beginning of the year 1882-83, and all debits and credits arising between them are now adjusted through the Central Adjusting Account. The Comptroller General watches the adjustment of the transactions under the head and takes the necessary steps for the settlement of all outstandings under it.

Between Military and Public Works
Between Military and Post Office and
Telegraphs
Between Military and Marine

Between Railways and Post Office and
Telegraphs
Between Public Works and Marine
Between Marine and Post Office
Between Marine and Telegraph

Procedure of Original Officer.

1114 When an Account Officer finds in his accounts an item which he can dispose of only by passing it on to an Account Officer of a department with which he does not exchange accounts, he will debit or credit the account to correspond with the entry in the original account.

putting vouchers and other documents direct to the officers concerned who have to respond to the credits and debits. The numbers of the items in the extracts should be the same as those entered against them in the schedules sent to the Comptroller General, and should not form a separate series for each officer. The totals of the original and responding credits and debits should be shown separately in the monthly accounts rendered by the officer, and care should be taken that the totals of the schedules sent to the Comptroller General correspond with the entries in the monthly accounts.

1. No original entry may be written back without the prior consent of the responding party and the number and date of his letter consenting to the write back should be quoted against the entry in the responding schedule.

2. No write back can be made by a *minus* entry, it should appear as a responding item, full details of the original entry being given.

Procedure of Responding Officer

1115 The responding officer should, on receipt of the extracts from the schedules of original items (Article 1114) —

(1) accept the debit or credit, and bring it upon his account by credit or debit to "Central Adjusting Account Responding items," or, not accepting it, should

(2) enter into a correspondence with the original officer, with a view to the settlement of it. In such a case, within three months, either—

(a) an agreement must be come to by accepting it after explanation or by making the original officer write it back,

(b) or the matter must be referred to the Comptroller General for his decision as to which officer should adjust the item.

On no account should an item remain under objection for more than three months from the date of receipt of the extract from the schedule which included it.

1116 Each item should be disposed of as a whole, and may not be partly accepted and partly rejected. This is necessary to prevent confusion. Thus, if, as the result of correspondence, it is agreed that the responding officer shall accept part, and the original officer write back the rest, then the course to be followed is that the responding officer shall adjust the whole of the item, and re-debit or re-credit the balance to the original officer, in the same way as if it were an entirely new item.

In this case a remark to the effect "agreed to in original officer's No. dated _____," should be entered in the schedule against the re-debit or re-credit.

NOTE.—When it becomes necessary to write back an item already responded to, the responding officer should debit or credit the amount as an original item as if it were an entirely new item.

1117. The responding officer will, after the close of his accounts for _____, _____ and debits under "Central

Article 1117, Note 3, page 610—

For "Western Circle" in the 1st line substitute "5th (Mhow) Division"

3rd List—15 1 15

should be given in anticipation of —

3 As an exception to the general rule, the response in the Western Circle Accounts on account of payments into the military chests at Mhow and Neemuch and to the Military Department by the Postal Department may be made prior to receipt of the schedules from the original officer. Credits are afforded also to several Railways by the Postal Department in anticipation of original debits for the service charges.

Reference to Comptroller General.

1118. When a reference to the Comptroller General is necessary under Article 1115, the responding officer should send copies of the correspondence to the Comptroller General, who, after consideration of it, will pass an order, directing the acceptance of the item by the responding officer, or its write-back by the original officer.

1 In the case of the responding officer belonging to the Public Works Department, the correspondence should be sent through the Accountant General of that Department.

1119. It must be understood that an order under Article 1118 is to be carried out at once and without remonstrance. At the same time such an order need not be regarded as closing the case; its purport is merely that, pending further correspondence which may be necessary to settle the case, the item is to be removed from the outstandings of the clearing account, and borne upon the account of one of the two officers concerned. An officer who objects to the mode of adjustment adopted can, after having made the adjustment, re-state his case, in order that it may be more fully considered. But it is best that an item should not remain altogether out of account, pending settlement of a doubt as to where it should be accounted for.

1120. Every endeavour should be made to complete the adjustment of the account before the closing of each year's books.

Due Date.

1121. The periods allowed for the completion and despatch of the Central Adjusting Accounts after close of the month to which they refer are as follows:—

Military Department	. . . . .	67 days
Public Works Department	. . . . .	2 months
Post Office and Telegraphs	. . . . .	53 days.

1122 Each officer should be careful to see that all his four schedules (two for original and two for responding items) for a particular month are sent to the Comptroller General together. If in any month any one or more of these schedules happen to be blank, the blank schedules must nevertheless be sent to assure the Comptroller General that there has been no omission.

Foreign Remittance Adjusting Account

1123 An adjusting account has also been opened upon the Central books of the Comptroller General for the adjustment of cash remittances made by one Civil Accountant General to a Treasury which renders accounts to another Accountant General. Such items are not to be debited and credited through the ordinary Exchange Account current, but are charged off finally under the head "Foreign Remittances" subordinate to "Remittances adjusted on the Central Books" (See Articles 1133 to 1135 and foot note to the form.)

1124—1128 Cancelled

Final Exchange Account

1129 Every effort should be made to clear the Exchange Account items within the year of account. The objection statements (Article 1153) must be despatched promptly after receipt of the preliminary account of March, and the objections must be promptly answered. Any new items which may come to light should be made the subject of correspondence, but no Accountant General may make an adjusting entry on account of an item mentioned in correspondence in anticipation of its appearance in an Exchange Account unless the other officer states distinctly that it will appear in his account. The final Exchange Account need not detail the items of the preliminary account, but must open with its gross debit and gross credit.

1130 The preliminary March Accounts should be despatched on the same dates as are prescribed for other months and the transactions stated by the 15th of July, on which date the

Article 1130, page 611

Article 1130, Page 611—

Strike out the words "except in the case of India, which may despatch its Exchange Accounts on the first September" from the 14th and 15th lines of this article.

[5th List—17 15]

10th May

these accounts each & each
responding entries or entries mutually agreed on

3rd List—15 1 15

1131. As Forest debits for the month of March to the Public Works Department are not likely to come in time for the March Preliminary Account, the Examiner should be advised of them immediately upon receipt of the March Forest Account, and requested to respond *in his final* account of March.

Chapter 57.—Exchange Accounts

Form of Account	1133	Advance and Suspense Items	1155
Due Date	1138	Progress Register	1156
Disposal of Account	1139	Classification of Civil Exchange	
Objections	1153	Accounts	Annexure A

1132 The instructions in this Chapter relate primarily to the procedure observed in the Civil Account Offices in respect to accounts exchanged with other Civil Accountants General, but they apply generally to the treatment of Exchange Accounts in other departments also

Form of Account

1133 An Exchange Account contains two kinds of items *viz* —

1st—Transactions of which the officer receiving the account obtains information through another part of his accounts also e.g. a remittance of money by one accounting officer to a Treasury subordinate to another clerics drawn by Public Works and Military Departments on Civil Treasuries payments into range
I and remit-

* /—T

ation
receives
unit of
bring

within his own accounts

1134 A Civil Exchange Account therefore is classified under four chief heads (though heads I and II exist only in the case of Bengal and the United Provinces of Agra and Oudh for opium remittances) as follows (taking by way of example the account between Bengal and the United Provinces of Agra and Oudh) —

Of the first kind—REMITTANCES TO BENGAL FROM THE UNITED PROVINCES OF AGRA AND OUDH
REMITTANCES TO THE UNITED PROVINCES OF AGRA AND OUDH FROM BENGAL

Of the second kind—ITEMS ADJUSTABLE BY BENGAL
ITEMS ADJUSTABLE BY THE UNITED PROVINCES OF AGRA AND OUDH

For further classification see Annexure A

1 The leading or name of each Exchange Account is fixed and remains the same whether it appears on the books of one party to the account or on those of the other party (thus the account which is exchanged between the Comptroller India Treasuries and the Accountant General Bombay is called Exchange Account between India and Bombay and never Exchange Account between Bombay and India the India side is the first side of the account and the Bombay side the second side)

1135 Every Exchange Account will be in the following form and should be printed on foolscap paper, the example taken being that of the outward account from the United Provinces of Agra and Oudh to Bengal

Exchange Account between Bengal and the United Provinces of Agra and Oudh for the month of

<i>United Provinces side</i>		Receipts.	Outgoings
	Provinces		
	Bengal		
	D)		
	TOTAL		
Balance carried forward to next account			
GRAND TOTAL			

* These heads are only for remittances between the Opium Department and the United Provinces Treasuries

1136. There will be four schedules attached to each Exchange Account, namely :—

- A—Schedule giving details of debits under head I or II (as the case may be), viz., remittances to the officer receiving the account
- B—Schedule of credits under head I or II (which would for the most part be writes back of debits)
- C—Schedule of debits under head III or IV (as the case may be), items adjustable by the officer receiving the account
- D—Schedule of credits under head III or IV

United Provinces of Agra and Oudh, are instant there will of course be made under head III

1137. The following form is prescribed for Schedules A, B, C and D, the items being arranged under the classification set forth in the annexure —

A—Debits in Exchange Account between Bengal and the United Provinces of Agra and Oudh, United Provinces side, for the month of under "Remittances to Bengal."

B.—Credits in Exchange Account between Bengal and the United Provinces of Agra and Oudh, United Provinces side, for the month of , under "Remittances to Bengal."

[Form similar to A.]

C.—Debits in Exchange Account between Bengal and the United Provinces of Agra and Oudh, United Provinces side, for the month of , to be adjusted by Bengal.

No of Voucher or List	PARTICULARS	Amount	MEMO OF ADJUSTMENT TO BE FILLED UP IN RECEIVING OFFICE	
			Month and any other particulars	Amount adjusted

D.—Credits in Exchange Account between Bengal and the United Provinces of Agra and Oudh, United Provinces side, for the month of , to be adjusted by Bengal

[Form similar to C]

Due Date.

1138. The due date for the despatch of the Exchange Account with India is the last day of the next month and of other Exchange Accounts.

Article 1138, Page 615 —

Substitute a "full-stop" for the "comma" after the word "August" in the fifth line and strike out the rest of the sentence.

For the words "10th of February" in the 10th line read "5th of December".

[5th List—1-7-15.]

Disposal of Account.

1139. The officer who sends out the account has no responsibility whatever for the adjustment of heads I and III if his account is the second side, or heads II and IV if it is the first side. He must state the items correctly, and be prepared to give any required information regarding them; but he need not in any way watch for the adjustment, or note the particulars of the adjustment, when reported, against his original entry.

1140. The whole responsibility for the adjustment therefore of each head rests entirely with one of the two officers who are parties to the account; if he finds any item which, in the case of head I or II, he cannot trace, or, in the case of head III or IV, he is not prepared to accept and respond to, he must induce the other Accountant General to write back the original credit or debit. If the matter cannot be settled by correspondence, a reference should be made to the Comptroller General; but until the item is adjusted by the receiving Accountant General, or written back under the same head by the original Accountant General, the receiving Officer remains responsible for the outstanding.

1141. Items shown under "Remittances to" and "Items adjustable by" other Provinces and Departments should not be written back without the previous consent of the Province or Department concerned. Errors committed in crediting or debiting amounts to heads I to IV should be rectified by addition or deduction, as the case may be, and not by a transfer entry.

1142. In the case of items under head I or II, the credits will usually be known, before the debits appear in the Exchange Account. To watch the adjustment, therefore, the credit in each outward account will be posted in a register in the following form:—

[illegible]

1143 The serial numbers in this register should run on from month to month, and a sufficient space be given to each item to note several successive adjustments or quotations of correspondence.

1144. The Superintendent must initial ^{the monthly total in the register} every entry posted from the inward and outward account, and see that the corresponding entries from the inward and outward accounts are entered into the register. Any difference in remittance

Article 1144, page 617—

For the words "The Superintendent must outward account in the first and second lines, substitute "The Superintendent must in the monthly total in the register after agreeing it with that of schedule accompanying the outward account"

[illegible]

1146 Immediately on receipt of the Inward Account, the vouchers should be made over to the audit sections concerned for audit and classification, and as soon as they are returned after audit (in any case not later than 10 days after the receipt of the Inward Account in the office) the register should be posted each item being separately entered. If the response to any item has already appeared in the Outward Account the Inward debit or credit should be shown in red ink in the second column of balance.

1147 The entries will be initialled by the Examiner after the vouchers or lists which require examination or audit or comparison have been finally disposed of or the amounts entered in the objection book.

1148 Before passing the adjustment registers, the Superintendent will see—

- (1) that the total of "adjusted" and "balance" is equal to the total of the inward account after allowing for deductions on account of Income Tax, fund and other recoveries,

- (2) that the total in the objection book under "Items rejected" corresponds with the total of the first column of "Balance,"
- (3) that *minus debits or credits* are posted in the second column of "Balance" and on the opposite side of the adjustment register. Such entries may appear only in the Public Works Accounts

1149. The Superintendent should then write the words "disposed of" with his initials on the inward account and file it. Care must be taken not to make any adjustment from the account itself, but only from the adjustment registers, and no other document.

1150. An arrear adjustment, that is, an adjustment of an item rejected upon or outstanding from a previous account, should be entered in the register, in continuation of and below the total of the current month's adjustments, the name of the month in which it originally appeared being noted in the first column.

1151. The grand total of the register will then be made and the amounts entered in the column "Adjusted" will be posted into the Exchange Account Abstract by each adjuster. When there is more than one amount under the same detailed head, the figures should first be posted at foot of the abstract and the total only entered against the head in the body of the abstract. For this purpose as much space must be left at foot of each page of this abstract as there is in the District Classified Abstract.

1152. The Exchange Account Abstract will be totalled and made over to the Compilation Department when all the Exchange Account adjustments of the month have been posted in it and examined.

Objections.

1153. Every item which is not finally disposed of will be entered in an objection statement and objection book, the former being similar in form to that prescribed in Chapter 47, but, instead of the six money columns for items under objection, it will contain four, viz, for debits and credits under the two heads, "Items accepted but awaiting clearance," and "Items rejected."

1 The debit items should be entered first and after them the credit items

1154. An adjustment register, corresponding to the objection book, will be kept and worked on the plan described in Chapter 47 (See Form 153)

Advance and Suspense Items.

1155. No "advance recoverable" or other "suspense" item should be left outstanding under the Exchange Account, *pending recovery*. It should be adjusted to the appropriate *debt* head and must be entered in the objection book of the district concerned (see Articles 977 and 980). If any such item is not assignable to a particular district or districts, it should be taken into the head quarters objection book.

Progress Register.

1156. The progress of the adjustment of each Exchange Account will be watched by means of a register in the following form, in which the monthly totals of the prescribed heads will be entered separately for the inward and the outward accounts. The outward figures will be entered first for the twelve months and for March final, and the inward figures will be similarly entered below them. Annual totals will be made of all the eight columns separately for the inward and the outward accounts and grand totals of the two made with opening and closing balances.

Progress Register of Account Current with _____ for 191 -1 .

Credits.

Debits.

I — Remittances to this Province	II — Remittances to—	III — Items adjustable by this Province	IV — Items adjustable by—	Total.	Months	I — Remittances to this Province	II — Remittances to—	III — Items adjustable by this Province	IV — Items adjustable by—	Total.
					Outward Accounts—					
					April . . .					
					May . . .					
					..					
					March Preliminary					
					.. Final					
					TOTAL					
					Inward Accounts—					
					April					
					May					
					..					
					March Preliminary					
					.. Final					
					TOTAL					
					Opening Balance					
					Closing Balance					
					GRAND TOTAL					

1. In respect of headings I and II, the inward and the outward account of the same month should nearly respond, and a balance made up after any month will show the outstandings

2. The Accountant General should test the progress of the adjustment of the items for which he is responsible in this way. In respect of these items the outward of May should respond to the inward of April, and a balance made up after any month will show the outstanding. There will be no figure in this column in the "outward" of April, as at that time items adjustable by "this office" will go in the final of March of the previous year

1157. After the March final has been despatched, an annual consolidated Abstract of the Progress Register prescribed in the preceding Article will be sent to the Comptroller General and to the other party to the account in the following form with detailed explanation of the balance outstanding under I and III or II and IV, as the case may be. A revised statement in the same form should also be sent when the books are finally closed after the Comptroller General's sanction to the journal entries.

HEAD OF CLASSIFICATION	Balance of outstanding from last year + or -	FIGURES OF THE FIRST SIDE.			FIGURES OF THE SECOND SIDE.			SUM OF COLUMNS 2, 5, AND 8, BEING NET OUT- STANDING FOR EXPLANA- TION.	
		Credits by	Debits by	Net + or -	Credits by	Debits by	Net + or -		
									3	4	5	6	7	8
1	2							+	-
I—From balance to . . .									
II—From balance from . . .									
III—From subsidiary . . .									
IV—From subsidiary . . .									
Total . . .									

EXCHANGE ACCOUNTS.

[CHAP. 57.]

1. In order to prevent unnecessary labour, it has been arranged that the detailed statement between Military and Military should be prepared as follows —

For Supply Accounts and Eastern Circle	By Controller, Supply Accounts
" " and Secunderabad Division	
For Eastern Circle and Northern Circle	By Controller, Eastern Circle
" " and Western Circle	
For Northern Circle and Supply Accounts	By Controller, Northern Circle
" " and Secunderabad Division	
For Western Circle and Supply Accounts	By Controller, Western Circle
" " and Secunderabad Division	
For Secunderabad Division and Eastern Circle	By Deputy Controller in Independent charge, Secunderabad
" " and Burma Division	

24

For 6th (Poona) Division and Supply Circle	By Controller, 6th (Poona) Division
" " Secunderabad Division	
" " Burma Division	
" " Quetta Division	
For 7th (Meerut) Division and Lucknow Division	By Controller, 7th (Meerut) Division
" " Rawalpindi Division	
" " Lahore Division	
" " Mhow Division	
For 8th (Lucknow) Division and Poona Division	By Controller, 8th (Lucknow) Division
" " Rawalpindi Division	
" " Lahore Division	
" " Quetta Division	
For 9th (Secunderabad) Division and Meerut Division	By Controller, 9th (Secunderabad) Division
For 9th (Secunderabad) Division and Peshawar Division	
For 9th (Secunderabad) Division and Rawalpindi Division	
For 9th (Secunderabad) Division and Burma Division	
For 9th (Secunderabad) Division and Meerut Division	By Controller, Burma Division
For 9th (Secunderabad) Division and Lucknow Division	
For Burma Division and Peshawar Division	
" " Rawalpindi Division	
" " Lahore Division	
" " Lucknow Division	
" " Meerut Division	

Annexure A.

(Vide Article 1134)

The further classification of Civil Exchange Accounts is as follows —

REMITTANCES TO—

Remittances to the Benares Opium Department

ITEMS ADJUSTABLE BY—

Foreign Supply Bills (drawn on—)

Foreign Remittance Transfer Receipts (drawn on—)

Cheques of P W D Officers in account with—

Advances Recoverable

Miscellaneous

In addition to these, the following special items come under.—

ITEMS ADJUSTABLE BY INDIA—

ry Notes

Salt Department

Receipts and payments of Central Criminal Intelligence Department

Receipts and payments of Imperial Meteorological Department

Mint (Calcutta)

Survey of India

Geological Survey of India

Haulage charges of carriages of Members of the Viceregal Council

An Agency (Bombay)

Page 623, Annexure A to Chapter 57—

Delete the head "Renewal fees on Government Promissory Notes" under "Items adjustable by India" in this Annexure

3rd List—15115

Service Funds (see Chapter 40)

Colonial Government, Mauritius

Ditto Ceylon

Ditto Straits Settlements

Ditto Hong Kong

Ditto Federated Malay States

Medicine and Hygiene for India

Sale proceeds of 1100 tables

Sale proceeds of Journal of Indian Arts

Forest Officers Provident Fund, except for Madras and Bombay (see Chapter 59)

Emigrants Remittances—

Trinidad

British Guiana

Natal

Fiji

Jamaica

Mauritius

St Vincent.

St Lucia

Grenada

Railway charges for distinguished visitors to India incurred under special orders of the Government of India

Payments by Local Governments on account of the cost of the anti-rinderpest serum supplied from the Imperial Bacteriological Laboratory, Muktesar

There are also special items of "Service Funds," "Mysore Assigned Tract," and "Mysore Residency" under "Items adjustable by Madras" and special items of "Mint" and "Service Funds" under "Items adjustable by Bombay"

Subscriptions to the General Provident Fund realized from officers (including officers on foreign service) of the Survey of India, Forest, Civil Veterinary, Northern India Salt Revenue, Geological Survey and Finance Department

Chapter 58.—"India General" Receipts and Disbursements.

Exchange Account with India	1153	Renewal and Enfranchisement Fees on Government Promissory Notes	1171
Imperial Departments—		Deputy Auditors General	1172
<i>General Rules</i>	1163	Remittance of Copper	1175
<i>Survey of India</i>	1163	Accounts of the Mysore Assigned Tract and Mysore Residency	1176
Home and Revenue Departments		Convict Charges of Native States	1178
Expenditure	1167	Strait Settlements	1183
Exchange on Transactions with London	1168	African Protectorates	1183A
Expenses of Governor-General on Tour	1169	Emigrants Remittances	1184
Interest on Debt	1170		

Exchange Account with India

1158 The Exchange Account with the Government of India is peculiar in this respect that several kinds of service and debt items are adjusted through it, instead of directly against the appropriate heads on the local books. A list of these items will be found in the Annexure to the preceding Chapter.

1159. As it is of great advantage that these items should be adjusted upon the India accounts of the month to which they appertain, the outward account with India should be sent out as soon as possible and in advance of the other accounts.

Imperial Departments

General Rules

1160 The receipts and charges of the Departments mentioned in Article 403 are brought to account and audited by the Comptroller, India Treasuries.

1161 Separate schedules of any receipts reported by Treasuries should be despatched to the Comptroller, India Treasuries, in anticipation of the Exchange Account, in which the receipts will be credited, but in the case of Non Civil Departments they may be sent with the Exchange Accounts. The receipts of the Northern India Salt Department are reported to the Accountant General in monthly schedules (see Article 121), which will be forwarded in original to the Comptroller, India Treasuries, with a covering list showing—

- 1 Name of Treasury
- 2 Number of Schedules
- 3 Account of each Schedule
- 4 Total receipts at each Treasury

The Accountant General Post Office and Telegraphs will similarly communicate to the Comptroller, India Treasuries the receipts of the Northern India Salt Department credited in Post Offices.

1162 The charges of these Departments are paid locally under the rules laid down in Chapter 22, and are reported to the Accountant General in the bi monthly list of payments. On receipt of each such list the vouchers for charges of any of these Departments, other than those which are audited locally, should be taken out, and their amounts posted in bi monthly schedules of the form annexed, a separate schedule being used for each Department. As soon as all the first or second lists have been received, this schedule, with the vouchers, should be despatched to the Article 1162, page 625—

Before the words "Net amounts" in the 10th line, insert the following — "Except in the case of rents for Provincial Buildings recovered on the salary bills of officers of Imperial Departments and which are adjusted in the Provincial books"

to the day of 19

Page 625
Total payments
for
Treasury

The vouchers for expenditure incurred by Non Civil Dep be forwarded with the Exchange Accounts

1 Objections raised by the Comptroller India Treasuries on audit o will be communicated to the Accountant General only if the action of the T is irregular, or if further action be required of the Account Office

Survey of India

1163 The following rules will determine the apportionment of the expenditure between the heads "Revenue Survey" under "Land Revenue" and "Topographical and Trigonometrical Survey" under "Minor Departments" in the case of parties employed otherwise than in the Presidencies of Madras and Bombay—

- (1) All purely Revenue and Cadastral Surveys are to be entirely charged as Revenue Survey
- (2) If a party is directed to do part of its work on a large scale for Provincial requirements and not less than half on one of the scales of the Standard Topographical Survey, the charge is to be taken $\frac{2}{3}$ to Topographical Survey and $\frac{1}{3}$ to Revenue Survey. When a materially greater portion is Provincial, the cost is to be equally divided.
- (3) Special work done at the instance of a Provincial Government outside the ordinary work of a survey party is to be entirely charged to the Government concerned.

1164 Parties employed in the Presidencies of Madras and Bombay are employed on Revenue Survey work only by an arrangement with the

Government concerned, and a lump sum will be charged in respect of such work to the Government concerned

1165. The following rules will be observed in the preparation of the Budget Estimates of the department and in the adjustment of the accounts.—

- (1) All revenue and expenditure controlled by the Surveyor General, will, in the first place, be brought into the India portion of the estimates and accounts as *Imperial*
- (2) The estimates will be drawn up, in the first place, for all the charges without reference to distribution between *Imperial* and *Provincial*. A separate statement will be appended showing what part of the charges is estimated as *Revenue Survey* under each Government. This latter part will be passed on in appropriate form to the estimates of the *Provincial Government* concerned
- (3) An appendix will be added to the estimates giving the official names and numbers of the different survey parties under which their several accounts will be rendered during the year, the nature of their work, their geographical location, and the proportion in which their charges are distributed between *Minor Departments* (Survey for scientific purposes only) and *Revenue Survey* (Survey for revenue or administrative purposes)
- (4) The Surveyor General will inform the Comptroller, India Treasuries, (a) what particular specified charges are to be taken against each *Provincial Government* on account of items provided for in Article 1163 (3), and (b) what proportion of the charges of a specified survey party for the whole year is to be reckoned as chargeable (both *Imperial* and *Provin-*

Article 1165 (5)—Page 626

For the words "Comptroller General" in the third line read "Comptroller, India Treasuries"

5th Inst.—17-13

The total cost of major survey parties is in the first instance charged to the India portion of the estimates and accounts as Imperial. At the end of the year a charge of four per cent. on the cost of the respective instruments is debited under Imperial. A 4 per cent. charge is not made.

2. Amounts recoverable from private estates for survey work done are transferred at the end of the year from the India books to the Province concerned where they are held under Advances Recoverable pending recovery from the estates.

Cadastral Survey Mapping Establishment and Map Debits

3. Under orders of the Government of India, Home and Revenue and Agricultural Department No. 92 dated 24th February 1890 the Surveyor General of India includes in his Budget Estimate as an extra departmental charge the cost of the establishment maintained by him for the publication of the *Cadastral Survey maps*, and he deducts from

the total of his estimate the place of the m a n t h t h a t t h e a l l o c a t i o n a n d
 Administrations The rat
 year Under this arrange
 the Survey Department

1166. All Forest Survey operations in India and Burma, other than those undertaken by local Forest officials, are carried out under the superintendence of an officer of the Survey of India Department designated the Superintendent of Forest Surveys. All accounts of the Forest Survey Branch are kept in the same way as those of the Survey of India Department and are submitted through the Superintendent, Forest Surveys, to the Comptroller, India Treasuries, for audit. Abstracts of monthly expense statements are furnished by the Superintendent to Conservators of Forests concerned, in order to enable them to adjust the expenditure of their circles accordingly.

1166A. The cost of all Forest Surveys of not less than four inches to the mile executed by the Forest Survey Branch are distributed as follows —

To Topographical Surveys .	30 per cent.
To Forests	70 „

Provided that when special work is done at the instance of the Local Government, such as a boundary survey, the survey of a plantation on a particularly large scale, or of a river with exceptional detail, made with a view to the improvement of the waterways, the cost of it will be charged entirely to "Forests." The cost of all surveys executed by local Forest officials will be debited entirely to "Forests."

All expenditure on surveys charged to "Forests" in provinces to which the Provincial Service arrangements apply, will be divided between Imperial and Provincial in the same way as all other Forest expenditure.

1166B. The charges for maps will be debited as follows —

- (a) The cost of the preparation and publication of the first editions of all Forest maps, drawn in connection with current field surveys, will form part of the general charges for such surveys, and will be distributed in the same way as the cost of the actual field survey. Copies of such maps will be issued free of charge on requisitions signed by Conservators.
- (b) The cost of second and subsequent editions will be borne by the Presidency, Province, or Administration concerned.
- (c) The cost of preparation and publication of special maps required for and prepared at the instance of the Inspector General of Forests will be debited against the Head-quarters Budget.
- (d) The cost of all special maps prepared and published for Provincial Governments, with the sanction of the Inspector General of Forests, will be charged to the Government or Administration concerned.

1166C. The following rules will govern the procedure to be adopted in the Estimates and Accounts —

- (1) All revenue and expenditure controlled by the Superintendent of Forest Surveys will, in the first instance, be shown in the India Accounts as Imperial "Survey of India"
- (2) The Annual Estimates will, however, be prepared separately from those of the Survey of India, and the Superintendent of Forest Surveys will append to them a detailed statement showing the amounts debitible, respectively, against Survey of India, against Forest Imperial (India) in the fixed proportion (70 per cent) of Headquarters and against Forest Provincial in respect of the share of charges for Provincial Survey operations and preparation and publication of Forest maps. These estimates will be submitted by the Superintendent of Forest Surveys to the Government of India through the Surveyor General
- (3) The amounts included in the annual estimates which appertain to the Survey of India and to the several Local Governments will be passed on to the Survey of India estimate and to the estimates of the Governments concerned. The portion appertaining to the Survey of India estimate will be included by the Surveyor General therein on receipt of the Resolution passed by the Department of Revenue and Agriculture upon the Forest Survey estimates previously submitted
- (4) In order to admit of the above procedure being properly carried out, it is essential that the separate Forest Survey estimates should reach the Government of India not later than the 1st November annually
- (5) The actual adjustment of expenditure in the accounts will be made by the Comptroller, India Treasuries. For this purpose, the Superintendent of Forest Surveys will furnish with his monthly accounts to that officer a detailed distribution statement similar to that appended to his Annual Estimates. A copy of this statement should be furnished also to the Surveyor General and the Inspector General of Forests

Home and Revenue Departments' Expenditure

1167 The expenditure against these grants will be debited to India and in the case of allotments made under Article 113A will be audited by the Comptroller, India Treasuries, while in the case of allotments placed at the disposal of Local Governments under Article 113G the audit will rest with the local Accountant General. The Comptroller, India Treasuries, will audit and pass the expenditure under the usual rules, and refer to the sanctioning Department, for orders, any matters which do not appear to him to be clearly covered by the sanction under Article 113A or which he considers in any way open to objection. The expenditure to be audited by the local Accountant General will be passed under the orders of the Local Government and the charges will be passed on as convenient, after audit, to the debit of India

Exchange on Transactions with London.

1168 All items on account of exchange on transactions with London adjustment on the books of the Secretary of Exchange on Secretary of under this head

Four.

unds at 'Trea-
four expenses
adjustment by

Interest on Debt.

1170. All payments of interest upon Public Debt, except Stock Notes, are debited to India, the debit being supported by a detailed list, as prescribed in Chapter 40, the rules in that Chapter contain directions regarding the audit and disposal of the vouchers for these payments

Renewal and Enfacement Fees on Government Promissory Notes.

1171. The Accountant General should collect the items credited on account of renewal and enfacement fees on Government Promissory Notes (see Article 206) in a list in the following form to be sent to the Comptroller, India Treasuries, as a schedule with the Exchange Account

RENEWAL AND ENFACEMENT FEES ON GOVERNMENT PROMISSORY NOTES.
Month of _____ 191 .

Name of Treasury	No. and date of Advice to Public Debt Office	Amount of fee

The Comptroller, India Treasuries, will pay the amount of fees due to the Bank on monthly bills supported by Treasury coupons in form 25 and will check the payments with the lists received from Accountants General after verifying the totals of the lists

Deputy Auditors General.

1172 The pay and allowances and contingent charges of the two Deputy Auditors General, and the Inspector, Public Works Accounts, and their establishments, paid elsewhere than in Calcutta, will be debited *net* in the Exchange Account with India, but the vouchers will be forwarded with covering schedules to the Comptroller, India Treasuries, bi monthly, in anticipation of the Exchange Account

1173. When these officers proceed on tour, they will obtain from the Comptroller, India Treasuries, a last-pay certificate authorising them to draw, from month to month from any Accountant General or Comptroller, a specified portion (or the whole), as determined by themselves, of their allowances, the balance to be drawn at the office of the Comptroller, India Treasuries, Calcutta.

1174. The first salary bill drawn from a local Accountant General or Comptroller must be supported by a last pay certificate.

Remittance of Bronze or Copper and Nickel.

1175. Charges for bronze and copper coin remittances (beyond the remitting district) and for loss on withdrawal of copper coins should be debited to India after being audited by the paying Accountant General, who should retain the vouchers, but certify in the Exchange Account that the charges have been audited and the vouchers retained by him.

NOTE.—Charges on account of remittances of copper within the remitting district are treated as contingent charges of the Treasury and debited to the Local & Land Revenue Charges of District Administration.

1175A. Charges for nickel coin remittances beyond the remitting district should in like manner be debited to Bombay, the procedure being the same as in the case of copper and bronze. Charges for remittances within the district should be treated as contingent charges of the Treasury.

Accounts of the Mysore Assigned Tract and Mysore Residency.

1176. The Accountant General, Madras, audits the accounts of the Mysore Assigned Tract and Mysore Residency, and compiles them in monthly statements which are sent in advance of the monthly Exchange Account to the Comptroller, India Treasuries, who adjusts the amounts thus reported to him under the appropriate revenue and service heads. The statements do not include debt and remittance funds and are not accompanied by vouchers and the totals only of the statements will be entered in the Exchange Account.

1177. The Revised and Budget Estimates of the Mysore Assigned Tract and Mysore Residency are prepared by the Accountant General, Madras, who communicates the revenue and service portions for incorporation in the India Estimates.

1. Any receipt to be deposited with the Native State of Mysore and Mysore Residency shall be passed through the Exchange Account with Madras.

Convict Charges of Native States

1178. The following is the procedure to be observed in respect of the cost of maintenance of Port Blair convicts transported thither from Native States or Territories committed within Native States.

1179. The Chief Officer in charge of the Andaman, at the first instance, communicates the amounts due by each State on account of the maintenance

nance of convicts to the Comptroller, India Treasuries, who, on receipt of the information, issues instructions for the recovery of the amounts to the Account Officer of the Province concerned, who will, when the amount is recovered, pass on the credit to the Comptroller, India Treasuries, in his Account current with India

1180—1182. Cancelled.

Straits Settlements, etc.

1183. Debits and credits on account of the following Colonial Governments, viz, Straits Settlements, Ceylon, and Mauritius are ~~passed on to India through the Exchange Account Current with the Comptroller, India Treasuries~~

Page 631, Article 1183, note 2—

Strike out the portion from "will be fixed" in line 2 to end of the note and substitute "has been fixed by that Government at Rs175 equivalent to \$100 with effect from February 1906."

2nd List—1814

beginning of the year to

payment first became due

any particular payment will be that in force

Page 631—

Insert the following as a new Article 1183-A, and change the numbering of the subsequent articles, the present numbers 1183 A to 1183 C being altered into 1183 B to 1183 D

1183 A—Debits for payments made on account of the Hong-Kong Government are also passed on to India through the Exchange Account Current with the Comptroller, India Treasuries

NOTE 1.—The rate of exchange for the conversion into Indian currency of payments stated in Hong Kong dollars is fixed as follows —

Each year is divided into two half-yearly periods, viz, April—September and October—March, the rate of exchange for the six-monthly period immediately preceding the half-year being fixed for any half-year will be applied to all payments made in that half-year irrespective of the period to which the payments may relate. The rates for the half-year April to September and October to March will be communicated by the Controller of Currency direct to the Accounts officers about the middle of April and October respectively

2. The pensions of Indians who joined service in the Police Department of the colony subsequently to the 1st January 1900 are payable at the above average demand rate of exchange, while the pensions of men who entered the service prior to the 23rd June 1895 are to be paid at the fixed rate of 100 dollars=Rs 227, and the pensions of those who joined the Department between 23rd June 1895 and 1st January 1900 are payable at the rate of 100 dollars=Rs 200. In these special cases, however, the rates are noted on the pension certificates forwarded by the Colonial Government and payment should be made at these rates.

Protectorates.—Quarterly statements of claims will be prepared by the Comptroller, India Treasuries, on receipt of similar statements in duplicate from the Military Account Officers concerned.

1183B. The Agent General of the Protectorates, stationed at Bombay, will discharge the claims by remittance transfer receipts in Article 1183B, page 632—

Substitute the following for this article —

"1183B. The adjustment of all claims by or against the African Protectorates will be made between the Crown Agents for the colonies and the India Office. On the occurrence of a transaction relating to the Protectorates, the accounts officer concerned will enter it in his Exchange Account with the Comptroller, India Treasuries. The latter officer on receipt of the statement prescribed in the foregoing article will immediately make the necessary entries in his outward London Account (passing on only the net debit or credit for all India) and the *per contra* entries in the Exchange Accounts."

1st Last—1 & 14

1184. Debits on account of Money Orders drawn by the British Colonies for the remittances of Indian emigrants are to be passed on to India, except in the case of orders, the payment of which is authorised by the Accountant General, Madras or Bombay, when they will be adjusted locally. (See also Articles 714 to 716)

Chapter 59.—Forest Department.

Audit and Adjustment by Provincial		Transactions between Provinces	1190
Accountant General	1185	Inter departmental Transactions	1191
Check of Forest Remittances	1186	Forest Officers' Provident Fund	1193 A

Audit and Adjustment by Provincial Accountant General.

1185. The accounts of the Forest Department are dealt with in the same way as Departmental Accounts (Chapter 52, Civil Account Code), the transactions with Civil Treasuries being passed through the head "Forest Remittances" subordinate to "Other Local Remittances" as explained in Chapter 23 of Vol I. After all the divisional accounts have been audited, a consolidated Abstract classified in detail of Budget heads should be prepared and made over to the Compilation Department

Page 633, Article 1185-A—

Substitute "153-A" for "60-T" in lines 3 and 6 of this Article.

9th List—14-16.

1186. A register in suitable form should be maintained for checking (1) the credits in the Forest Accounts with the corresponding debits in the Treasury Accounts (paid cheques), (2) the debits in the Forest Accounts (Cash Remittances to Treasury) with the corresponding credits in the Treasury Accounts. Outstandings under the head on both sides should be promptly settled by correspondence.

1187—1189. Cancelled.

Transactions between Provinces.

1190. Receipts and charges appertaining to the Forest Department of one Province appearing in the Treasuries of another Province should be passed on to the Province concerned through the Exchange Account under head III or IV, as the case may be.

Inter-departmental Transactions.

1191. Debits and credits appearing in the Exchange Accounts of other Departments should be rejected until the transactions appear in the Forest Account.

1192. Charges for Military and Medical stores supplied to the Forest Department are adjusted in accordance with Article 1225.

Forest Officers' Provident Fund

N B—In the case of officers of the Geological Survey Department who are also permitted to subscribe to this Fund the Comptroller India Treasuries is both the Audit and Account Officer of the Fund. The following rules should accordingly be read with the necessary modifications for these officers.

1193A I Each Provincial Accountant General is responsible for the proper admission of depositors, the correct realization of subscriptions, the audit, payment, and refund of withdrawals.

The recovery of temporary withdrawals will be watched through the audit register. The payment and recoveries will be recorded in the section of the audit register set apart for items under objection.

II In the case of officers on Foreign Service, the Account Officers who receive their contributions are responsible for the duties above mentioned. Cash remittances from officers on Foreign Service will be received by these Account Officers, who, if they are not the audit officers referred to in clause III of this Article, will pass them on to the latter through Exchange Accounts to be accounted for by them.

III For the sanctioning of withdrawals the following officers as Account Officers of the Fund are responsible—

The Accountants General Madras and Bombay, for officers serving in the Madras and Bombay Presidencies respectively.

The Comptroller India Treasuries, for officers serving elsewhere.

Applications for withdrawals must come through the audit officers, through whom also the sanction will be communicated.

1193B The personal account of each depositor will be kept in the case of—

(a) Officers serving in the Madras Presidency, by the Accountant General, Madras.

(b) Officers serving in the Bombay Presidency, by the Accountant General, Bombay.

(c) All other officers, by the Comptroller, India Treasuries.

1193C To enable the Comptroller, India Treasuries to keep this account, each Accountant General (except Madras and Bombay) will, as soon as the accounts of a month are compiled forward to the Comptroller India Treasuries, a statement in Form 155A of the receipts and withdrawals appearing in his accounts. The total of each statement must agree with the corresponding credit or debit in his Exchange Account for the month with the Comptroller, India Treasuries. The payer's receipts must accompany the statement of withdrawals.

1193D The transactions of the Forest Officers' Provident Fund will be brought finally to account on the Government books in the offices of the Accountants General, Madras and Bombay, and the Comptroller, India Treasuries, all sums received from depositors being credited and all sums withdrawn debited under the head "Forest Officers' Provident Fund". The sums that will appear under this head in the books of the Comptroller India Treasuries will be obtained from the India Forest

Account compiled in his office and from the Civil Exchange Accounts received by him from all Accountants General, except Madras and Bombay.

1193E. When an officer is transferred from one of these Account Circles to another, his account will also be transferred, the necessary transfer being made in the Government Accounts, and a copy of the ledger account of the officer concerned will be forwarded to the Account Office in which the officer's account will be maintained after his transfer. With this account will also be communicated any sum withdrawn under Rule VI of the Fund Rules which remains to be recovered.

1193F. There will be a monthly agreement between the depositors' ledger accounts and the total receipt and charge in the detail books. The sum of the closing balances of the depositors' ledger accounts must also be agreed annually with the balance at credit of the Forest Officers' Provident Fund or the Government ledger. These agreements will be made by means of a Broadsheet in Form 155B, which should be submitted monthly to the Gazetted Officer in charge.

1193G. The account of each depositor will be kept in a ledger in Form No 155C, each account receiving a distinct consecutive number. When a new depositor is admitted, the officer who will keep his account will notify to the depositor's Audit officer the number of the account, and this number will be quoted against all further deposits and all withdrawals in the statement prescribed in Article 1193C. A depositor's number will not be altered, unless he is transferred to another Circle of Account (*vide* Article 1193E), nor will the number of any closed account be given to a new depositor.

1193H. The amount of interest to be added to the balance of the Fund will be calculated each year by the Accountants General, Madras and Bombay, and the Comptroller, India Treasuries and charged to "14—Interest on other Obligations—Savings Bank Deposits—Interest on Forest Officers' Provident Fund." The transaction must include the debits on account of interest paid during the year on closed accounts, which, during the currency of the year, is debited to the Fund itself.

1193I. The form in which the annual account of each depositor is to be rendered to him in accordance with Rule XII of the Fund Rules is No 155D.

Chapter 60.—Public Works Department.

Branches of Public Works Department		Adjustment of Service Receipts and Charges	1206
Assignment of Funds	1164	Fees of Sanitary Engineers	1211 A
Letters of Credit	1198	Settlement of Outstandings	1212
Payments for Land	1200	List of Civil and Public Works Exchange Accounts	Annexure A
Transactions with other Departments	1201	Form of Exchange Accounts	Annexure B
Form of Exchange Account	1205		

Branches of Public Works Department.

1194. The accounts of the Public Works Department are made up in four branches, which include the transactions under the major heads noted against them—

Name of Branch	Major Heads
Buildings and Roads	Military Works, Civil Works, Guaranteed Companies (Land and Control)
Irrigation	Protective Works, Major Works, Minor Works and Navigation, and Irrigation Capital Account
State Railways, Revenue	Railway Revenue Account
State Railways, Capital	Protective Works Construction of Railways (charged to Revenue), and Railway Capital Account

1195. The first two branches are in this Chapter called the "Ordinary Branches," and the last two the "Railway Branches"

1196. A list of the Examiners in each branch, who are in account with each Accountant General, is given in Annexure A.

1. It will be observed that the Examiners are arranged in two classes. The first have accounts in the Buildings and Roads and the Irrigation Branches with an occasional account in the State Railway Branches. The second have accounts in the two State Railway Branches.

2. The charges on account of "Guaranteed Companies Land and Control," etc., establishments of Consulting Engineers, etc. and occasional purchases of land are included in the accounts of the Buildings and Roads Branch.

1197. Transactions connected with the Ordinary Branches must, upon the Civil Accounts, be entirely separate from those connected with the Railway Branches. The Accountant General will have a separate Exchange Account with each Examiner with whom he exchanges accounts; and in the case of Examiners who have transactions in both Branches, he will have two distinct accounts, in one of which will be shown the transactions of the Ordinary Branches, and in the other those of the Railway Branches. More than one account for each of the branches is not necessary; for example, the Accountant General, Madras, will have only one account with the Examiner of Guaranteed Railway

Letters of Credit.

1200. Unless the objections to the amount of letters of credit applied for be very grave, the Accountant General will pass the indent in full, and notify to the Examiner that his application is complied with. The letters of credit will be entered in a register, and numbered in an annual series for each of the two pairs of branches of the Department (that is, one series with letter A for the Ordinary, and one with letter B for the Railway), and will be drawn simply in favour of a named Executive Engineer. Neither in the letters of credit nor in any record in the Civil Account Office will there be any further attempt to describe the purposes for which they were granted, or to separate some as issued for Provincial services from others as issued for Imperial: the amount of every cheque will be simply debited to the Examiner against whose application it was issued in the account of the month in which it is charged in the Treasury Account.

1 For a register of letters of credit granted, may be substituted a file of the original r of credit granted being entered in the margin of

to the Accountant General with v
direct for funds. At the same tin
province in which the funds are re
to the Accountant General with whom he is in account. The Accountant General of the
province in which the funds are required will issue the letter of credit and will advise the
other Accountant General of its issue.

3 The rule in the last note is intended only for occasional issues. If an Examiner has frequently to apply for credits in more than one province he should apply to the Accountant General, Public Works Department, with a view to being placed in account with both. But if an Examiner is in account in respect of the same branch with more than one Accountant General the additional accounts should be restricted, as far as possible, to the transactions classified under 'Remittances'.

Payments for Land.

1201. Payments for land taken for public purposes made, under Article 102, by Civil Officers not acting as Public Works disbursers, will be debited to the Public Works Department through the Exchange Accounts, supported by vouchers in Forms C, CC, D or E, referred to in paragraphs 6, 7, 8 and 13 of Appendix C, Volume I. Advances drawn by the Collector under paragraph 14 of the same Appendix will be held as "Advances Recoverable" on the Civil Books till they can be adjusted as above.

1202. Charges for establishment Civil
Officers not acting as Public Works the
Civil Department as part of the cc In
cases, however, in which the cost of the land is borne by a Railway
Company under the terms of its contract with Government, all charges
connected with the acquisition of land required by it are debitable to the
Public Works Department.

1203. All payments made by special officers acting as Public Works disbursers, including those for their salaries, establishments, and contingencies, are accounted for direct to the Public Works Department, and not through the Civil Account Officer.

1 If the land is taken up for the P. I. Railway, the charge is similarly passed on to the account with India, for adjustment by the Railway Company.

1204. The following rules (Public Works Department Code, Volume II, 7th Edition, Chapter XIII) regulate the adjustment of the transfer transactions of the Public Works Department with other departments.

" 1499 Charges on account of works of construction and repair carried out by Public Works disburers for other Departments (with the exception of work executed in the manufactories and workshops of the Department for which special rules exist) are required under the constitution of the Public Works Department to be treated as final charges in

This rule does not apply to works carried out in a Public Works division from grants of the Military Works Services allotted to it for expenditure, and *vice versa*

1500 Special cash expenditure incurred in a division on account of another department will be adjusted under the following rules —

- I —An actual remittance of cash from and to another department, will be credited and debited, respectively, to that department
- II —A disbursement of cash on account of another department, other than that on works of construction and repair will be adjusted as follows —

- (a) If from Imperial Funds on account of Imperial Funds the charge, when not in excess of Rs50 for each *bond fide* separate transaction, will be adjusted in the books of the disbursing department as Minor Works expenditure, or if relating to Establishment charges, as 'Establishment, sub head Contingencies' In the case of recurring Establishment charges, the limit is Rs10 monthly Above these limits the charge will be recoverable through the remittance account from the receiving department
- (b) If
- (c) I
- (d) If from Provincial or Local to another province, as in (b)

if any, to be paid from Imperial to Provincial Revenues or *vice versa*, shall be determined with due regard to circumstances in which the occupation of the property originated, and to the expense which the transferring Government has to incur as a direct consequence of transfer

NOTE.—If Local Funds are affected the necessary subsequent adjustment between Provincial and Local will be dealt with by the Local Government

- (ii) When lands or buildings in the possession of a Department of the Government of India are no longer required for the purposes of that or any other Department of the Government of India they shall ordinarily be relinquished to the Local Government concerned on such conditions as may in each case be agreed to and shall then be administered by the Government
- (iii) An Imperial Department in administrative possession of State lands or buildings may not sell or otherwise part with them except under such orders as the Government of India may frame in this behalf
- (iv) When any land or building is transferred from one Department of the Government of India to another the transfer shall be free of all charge save as provided in the next rule following
- (i) If any land or building is transferred to or from a Commercial Department, for which regular Revenue and Capital Accounts are kept the full market value of the land or building transferred shall be debited or credited, as the case may be, to such department.

- (vi) Transfers between Provincial and Local (i.e., District, Local, and Municipal Funds) and *vice versa* will be dealt with by the Local Government

1500 To avoid any misunderstanding with regard to debits for the value of stores on the Military or other supplying Department's receipt, and to note on every other document on service for which the stores are required, and, debitable in transfer

NOTE.—For the definition of a Commercial Department see Note 3 to Article 1006

Letters of Credit.

1200. Unless the objections to the amount of letters of credit applied for be very grave, the Accountant General will pass the indent in full, and notify to the Examiner that his application is complied with. The letters of credit will be entered in a register, and numbered in an annual series for each of the two pairs of branches of the Department (that is, one series with letter A for the Ordinary, and one with letter B for the Railway), and will be drawn simply in favour of a named Executive Engineer. Neither in the letters of credit nor in any record in the Civil Account Office will there be any further attempt to describe the purposes for which they were granted, or to separate some as issued for Provincial services from others as issued for Imperial: the amount of every cheque will be simply debited to the Examiner against whose application it was issued in the account of the month in which it is charged in the Treasury Account.

1. For a register of letters of credit granted, may be substituted a file of the original letters of credit granted being entered in the margin of

to the Accountant General with whom he is in direct for funds. At the same time, he will advise the province in which the funds are required, mentioning that the payments are to be debited to the Accountant General with whom he is in account. The Accountant General of the province in which the funds are required will issue the letter of credit and will advise the other Accountant General of its issue.

3. The rule in the 1st note is intended only for occasional issues. If an Examiner has frequently to apply for credits in more than one province, he should apply to the Accountant General, Public Works Department, with a view to being placed in account with both. But if an Examiner is in account in respect of the same branch with more than one Accountant General the additional accounts should be restricted, as far as possible, to the transactions classified under "Remittances".

Payments for Land.

1201. Payments for land taken for public purposes made, under Article 102, by Civil Officers not acting as Public Works disbursers, will be debited to the Public Works Department through the Exchange Accounts, supported by vouchers in Forms C, CC, D or E, referred to in paragraphs 6, 7, 8 and 13 of Appendix C, Volume I. Advances drawn by the Collector under paragraph 14 of the same Appendix will be held as "Advances Recoverable" on the Civil Books till they can be adjusted as above.

1202. Charges for establishment of Civil Officers not acting as Public Works Officers in the Civil Department as part of the cost of the cases, however, in which the cost is borne by the Company under the terms of its contract with Government, all charges connected with the acquisition of land required by it are debitable to the Public Works Department.

1203. All payments made by special officers acting as Public Works disbursers, including those for their salaries, establishments, and contingencies, are accounted for direct to the Public Works Department, and not through the Civil Account Officer.

1. If the land is taken up for the F. I. Railway, the charge is similarly passed on to the account with India, for adjustment by the Railway Company.

Substitute the following for this article —

1204. The following rules (Public Works Department Code, Volume II, 7th Edition, Chapter XIII) regulate the adjustment of the transfer transactions of the Public Works Department with other departments

any necessary action for the provision of funds being first taken by the Local Government or Administration. Such cases can be met by the transfer of funds, under competent authority, from the grant of the Department concerned to the Public Works grant

This rule does not apply to works carried out in a Public Works division from grants of the Military Works Services allotted to it for expenditure, and *vice versa*

1500 Special cash expenditure incurred in a division on account of another department will be adjusted under the following rules —

- I — An actual remittance of cash from and to another department, will be credited and debited, respectively, to that department
- II — A disbursement of cash on account of another department, other than that on works of construction and repair will be adjusted as follows —

- (a) If from Imperial Funds on account of Imperial Funds the charge, when not in excess of Rs50 for each *bond fide* separate transaction will be adjusted in the books of the disbursing department as Minor Works expenditure, or if relating to Establishment charges, as Establishment, sub-head Contingencies. In the case of recurring Establishment charges, the limit is Rs10 monthly. Above these limits the charge will be recoverable through the remittance account from the receiving department
- (b) If
- (c) If
- (d) If from Provincial or Local to another province, as in (b)

if any, to be paid from Imperial to Provincial Revenues or *vice versa* shall be determined with due regard to circumstances in which the occupation of the property originated, and to the expense which the transferring Government has to incur as a direct consequence of transfer

NOTE — If Local Funds are affected the necessary subsequent adjustment between Provincial and Local will be dealt with by the Local Government

- (ii) ...ment of
...rtment
...Local
...shall then be administered by the Government
- (iii) An Imperial Department in administrative possession of State lands or buildings may not sell or otherwise part with them except under such orders as the Government of India may frame in this behalf
- (iv) When any land or building is transferred from one Department of the Government of India to another the transfer shall be free of all charge, save as provided in the next rule following
- (v) If any land or building is transferred to or from a Commercial Department, for which regular Revenue and Capital Accounts are kept the full market value of the land or building transferred shall be debited or credited as the case may be, to such department.

- (vi) Transfers between Provincial and Local (i.e., District, Local, and Municipal Funds) and *vice versa* will be dealt with by the Local Government

...the value of stores
...plying Department
...other document con-
...es are required, and

NOTE — For the definition of a Commercial Department see Note 3 to Article 1006

Other transfers of tools and plant (*i.e.*, those affecting Provincial or Local Funds) will follow the rules relating to those funds laid down for the adjustment of cash expenditure between departments and between divisions, in paragraphs 98 and 99, respectively

1684 Local Governments or Administrations may authorize officers in charge of divisions to waive the right of recovery whenever the nature of the transaction renders such a course desirable. All payments of amounts due by one public department to another should be made by book transaction, except when such book transfers do not suit the methods of account or business adopted by the supplying department

NOTE 1.—The foregoing rule will not affect the procedure for the collection of rents from Military Officers as laid down in Army Regulations

1685 The value of buildings transferred from one department to another, or from one branch of the Public Works Department to another branch, is adjustable under the following rules—

I.—If the building is transferred from one Imperial Department or Service to another no charge will be made

II.—If from Imperial to Provincial, or *vice versa*, no charge will be made, provided the transfer causes no expense to the transferring Service

But should the transfer either under I or II affect State Railways, or Irrigation and other works for which both Capital and Revenue Accounts are kept, a reference must be made to the Government of India

III.—If a building that has been constructed from Local Funds is transferred to Imperial, the Imperial revenue should (as a general rule) pay the charge, and *vice versa*

IV.—Transfers between Provincial and Local, and *vice versa*, will be dealt with by Local Governments

1687 To avoid any misunderstanding with regard to debits for the value of stores transferred, officers in submitting indents on the Military or other supplying Department will take care to enter on the indent and receipt, and to note on every other document connected with the transaction the head of service for which the stores are required, and whether the value of the stores is, or is not, debitabie in transfer

Form of Exchange Account.

1205. The heads of the Exchange Account are enumerated and explained in Annexure B. The account itself will show only totals of the heads in SMALL CAPITALS, the details being explained in separate schedules attached. The Civil Accountant General is responsible for clearing the account. The Examiner for clearing heads is under head III in the outward account of the Civil Accountant General, and those under head IV in the outward account of the Examiner, are, as a rule, responding entries only. But there is no objection to a special arrangement being made with an Examiner in respect to any particular class of credit being afforded by him in advance of the debit, care being taken to prevent double adjustments

1. An Examiner can adjust any item with another Civil Administration only through the Civil Accountant General with whom he is ordinarily in account

2. The Examiner of Military Works Accounts is in account with more than one Civil Accountant General, if he have any transactions with any other Civil Administrations he should communicate them through the Accountant General at or nearest to his own ordinary headquarters

3. The Examiner should forward the necessary vouchers to the Civil Accountant General, who should forward them to the Civil Accountant General of the department concerned

4. The Examiner should forward the necessary vouchers to the Civil Accountant General, who should forward them to the Civil Accountant General of the department concerned

Adjustment of Service Receipts and Charges.

1206. The major heads of "Major Works," "Minor Works and Navigation", and "Civil Works" are divided into two minor heads —

- (1) In charge of Public Works Officers
- (2) In charge of Civil Officers

The first must be reserved exclusively for revenue received and expenditure carried out under the regulations of the Public Works Department and accounted for to the Public Works Account Officers, that is, they will appear on the departmental accounts only, and will not pass on the Civil books. Receipts which come directly on the Civil Accounts, and expenditure met from funds obtained from Civil Treasuries without the intervention of the Public Works system of letters of credits and cheques, are to be taken under the second head.

1207. Expenditure of Civil Officers under the rules reprinted under Article 467 is carried out from funds supplied by Public Works Officers and is accounted for to the Public Works Department, consequently, it is taken to head (1) and will not appear upon the Civil Accounts.

1. When receipts or charges on account of Public Works in charge of Public Works Department Officers have to be taken to a Local Fund of which the local authorities have a separate account, such receipts and charges should be passed on to the Civil Department through the Exchange Account for communication to the local authorities and for adjustment against the balance of the fund.

1208 The following rules must be strictly observed by the Accountant General, as well as by the Examiner of Public Works Accounts —

- (a) Outlay from provincial and local funds, respectively, must be recorded distinctly and separately in the Examiner's office throughout the year.
- (b) All sums due from provincial to local funds, or *vice versa*, whether on account of establishment tools and plant, or anything else, must be promptly charged off as they occur.

1209—1211. Cancelled

Fees of Sanitary Engineers

1211A. The following rules will be observed in regard to the mode of recovery and adjustment of fees for services rendered by Sanitary Engineers to Municipalities and others —

1. The Sanitary Engineer should send copies of all bills he may present to Municipalities and others for fees due on works carried out to the Examiner of Accounts who will record the amount of each bill in a register to be opened for the purpose.

2. Municipalities and others from whom fees are due will pay them into the Treasury, and the Civil Account Officer will in his Exchange Accounts with the Examiner, pass on the credit to the Public Works Department.

3. The Examiner, on receipt of advice of a credit in his Exchange Accounts will note the payment in his register and adjust the amount by reduction of expenditure against Establishment—Sanitary Engineers.

4. All items outstanding in the register for more than six months should be reported to the Local Government for orders.

Settlement of Outstandings.

1212. The Exchange Accounts are very properly classified under several heads (see Annexure B), and it is clearly laid down which of the two officers concerned (Civil or Public Work) is responsible for seeing to the adjustment of each head and stating the outstandings of it.

1213. The Accountant General and the Examiner must reconcile their accounts each month, and the reconciliation should not be postponed till the end of the year.

1214. When discrepancies are not adjusted monthly, they should be settled by personal communication between the two officers, and if after such communication, delay still occurs, the fact should be brought to the notice of the Comptroller General.

1215. Each Civil Account Office and Public Works Examiner should, after the submission of his March final account, render to the Comptroller General and the other party to the account, as prescribed in Article 1157, a progress register (Article 1166) for each Exchange Account to which he is a party, accompanied by detailed lists giving explanation of the outstandings. The Public Works Examiners should submit their returns through the Accountant General, Public Works Department. If after submission of the March final account, any annual entries are made affecting the account current funds, revised progress registers should be submitted on or before the 15th December.

1216 An official number is given to each Exchange Account as shown in Annexure 3.

1217. The Accountant General, Public Works Department, to forward after submission of his final accounts, furnish the Comptroller General with a statement in the following form showing the detail by accounts of the total debits and credits to the Civil Department which he has shown in his final accounts. The Accountant General, Public Works Department, should compare the total debits and credits shown in the progress registers submitted by the Examiners with those shown in the above statement before forwarding the progress registers to the Comptroller General —

No of Plants Assayed	Total Counts	Total Puff	No. of ...
Total			

ANNEXURE A.

(See Articles 1108 and 1210)

List of Civil and Public Works Exchange Accounts.

Official No.	Civil Province concerned	Public Works Examiner concerned	REMARKS
ORDINARY BRANCH			
1	India .	Public Works Accounts, Madras	For Coorg
2		Public Works Accounts, Rajputana and Central India.	
3		Public Works Accounts, Bengal	For Port Blair
4		Public Works Accounts, Central Provinces	For Hyderabad
5		Military Works Services	Also for Baluchistan
6	Central Provinces	Public Works Accounts, Central Provinces	Also for Berar.
6A		Public Works Accounts, Rajputana and Central India	
7		Military Works Services	
8	Burma	Public Works Accounts, Burma	
9		Military Works Services	
10	Eastern Bengal and Assam	Public Works Accounts, Eastern Bengal and Assam	
10A		Military Works Services	
11	Bengal	Public Works Accounts, Bengal	
11A		Public Works Accounts, Eastern Bengal and Assam	
12		Military Works Services	
13	United Provinces of Agra and Oudh	Public Works Accounts, United Provinces of Agra and Oudh	
14		Military Works Services	
15		Public Works Accounts, Rajputana and Central India	
16	Punjab	Public Works Accounts, Punjab	For North West Frontier Province
17		Ditto ditto	
18		Military Works Services	
19		Public Works Accounts, United Provinces of Agra and Oudh.	
19A		Public Works Accounts, Bengal	

ANNEXURE A—*contd*

Official No	Civil Province concerned	Public Works Examiner concerned	REMARKS	
		ORDINARY BRANCH—<i>contd</i>		
20	} Madras	{ Public Works Accounts, Madras	For the Rajputana Malwa Railway system and the Indian Midland Great Indian Peninsula and Bhopal Railways. For Bezwada Railway	
21				{ Military Works Services
22	} Bombay	{ Public Works Accounts, Bombay		
24				{ Military Works Services
		RAILWAY BRANCH		
25	{	{ Railway Accounts, Bombay		
26				
		Railway Accounts, Madras		

Page 644, Chapter 60, Annexure A—

Add the following.—

Official No	Civil Province concerned	Railway Examiner concerned	REMARKS
23A	India	O and R R	...

2nd List—1874

31	{	State Railway Stores	For Jodhpur Hyderabad Railway (British Section)
31A		Jodhpur Bilanur Railway	
32	{	Nagda Muttra Railway	For Indian Midland and Great Indian Peninsula Railways
32A		Railway Accounts, Bombay	
33	{	Railway Accounts Bombay	For Hindwa Akola Hingoli Railway Survey
34		Railway Accounts, Central Provinces	
35	{	Public Works Accounts, Central Provinces	For Warora Colliery
36		Railway Accounts, Calcutta	
	{	Burma Railways	For Bengal Nagpur Railway
		Public Works Accounts, Burma	

ANNEXURE A—contd

Official No	Civil Province concerned	Public Works Examiner concerned	REMARKS
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Chapter 60, Annexure A, page 645—

Substitute the following for official numbers 37 to 38B —

Official No	Civil Province concerned	Railway Examiner concerned	REMARKS
37	Assam	Assam Bengal Railway	
37 A	"	Jorhat Railway	
37 B	"	Eastern Bengal Railway	
38	Behar and Orissa	Lower Ganges Bridge Project.	
38 A	"	Bengal Nagpur Railway	
38 B	"	Eastern Bengal Railway	
38 C	"	Bengal and North Western Railway	
38 D	"	East Indian Railway	
38 E	"	Railway Survey	

1st List—1 & 14

			pur and South Behar Railways
43		Bengal and North Western and Tirhoot Railways	Also for State outlay on land for the Bengal and North Western Railway
43		Oudh and Rohilkhand Railway	Also for Allahabad Fyzabad and Agra Delhi Chord Railways
44		Assam Bengal Railway	
45		Rohilkhand Kumaon Railway	For Lucknow Bareilly Railway
46		Railway Accounts Bombay	For Rajputana Malwa Railway system including the Nagda Muttra Railway and Indian Midland and Great Indian Peninsula Railways Bombay Baroda and Central India Railway Bombay
	United Provinces of Agra and Oudh		
47		Bengal and North Western and Tirhoot Railways	Also for State outlay on land for the Bengal and North Western Railway
48		Railway Accounts Calcutta	For East Indian and Bengal Nagpur Railways

ANNEXURE A—contd

Official No	Civil Province concerned	Public Works Examiner concerned	REMARKS.
RAILWAY BRANCH— contd			
49	United Provinces of Agra and Oudh	North Western Railway	Also for Agra Delhi Chord Allahabad Fyroad and Hardwar Debra Railways
50		Oudh and Rohilkhand Railway	
51	Punjab	North Western Railway	Also for Khushalgarh Kohat Thal Quetta Nushki Jeh Doab and Lower Sind Extension Railways, and the Frontier Railway Reserve
52		Public Works Accounts Punjab	For State outlay on land For the Southern Punjab Railway and extensions
52A		Kalka Simla Railway	
53		Railway Accounts Bombay	For Rajputana Malwa Railway system Also for the Delhi Kosi Section of the Agra Delhi Chord Railway
54		Railway Accounts Calcutta	For the East Indian Railway and for State outlay on land for the Delhi Umballa Kalka Railway
55	Madras	Oudh and Rohilkhand Railway	For the Agra-Delhi Chord Railway
55A		Ditto ditto	
56		Public Works Accounts Madras	For State outlay on land for the Tanjore District Board Railway
57		Railway Accounts Madras	For the South Indian Railway Also for the Tanjore District Board and Tutuvelly Quilon Railways

ANNEXURE A—*concl'd*

Official No	Civil Province concerned	Public Works Examiner concerned	REMARKS
		RAILWAY BRANCH— <i>concl'd</i>	
58	} Madras .	Railway Accounts, Calcutta	For Bengal Nagpur Railway.
59		Railway Accounts, Madras	For the Madras and Southern Mahratta Railway and also the Mysore, the Bezawada-Masulipatam and Kurnool-Dhone Railways
60	} Bombay	Railway Accounts, Bombay	For the Great Indian Peninsula and Indian Midland Railways and for the Rajputana-Malwa Railway system, Palanpur-Deesa, Rewari-Phulera, Ahmedabad-Parantij, Tapti Valley and Ahmedabad-Dholka Railways Also for the Bombay, Baroda and Central India Railway
61		North Western Railway	Also for Quetta-Nushki and Lower Sind Extension Railways
62		State Railway Stores	
63		Railway Accounts Madras	For the Madras and Southern Mahratta Railway and also the Mysore, the Bezawada-Masulipatam and Kurnool Dhone Railways
64		Public Works Accounts Bombay	For State outlay on land for Tapti Valley Railway and Bara Railway Extension
65		Railway Accounts, Calcutta	For Bengal Nagpur Railway
66		Nagda Muttra Railway	
67		Outh and Pohnkhand Railway	

ANNEXURE B

(See Article 1312)

Exchange Account between the Accountant General, Bombay, and the Examiner, P W Accounts, Bombay (Buildings and Roads and Irrigation Branches)

Month of _____ 19 .

Posting in the CIVIL P W Books	Debits	Credits
	<i>R a p</i>	<i>R a p</i>
I—REMITTANCES TO CIVIL FROM P W D— PAYMENTS INTO TREASURIES BY OFFICERS OF THE P W D		
II—REMITTANCES FROM CIVIL TO P W D— CHEQUES OF P W D OFFICERS		
III—ITEMS ADJUSTABLE BY CIVIL DEPARTMENT— INTER DEPARTMENTAL CHARGES BY P W D REVENUE, IN P W D, TO, BE CREDITED UPON CIVIL BOOKS EXPENDITURE IN P W D, CHARGEABLE UPON CIVIL ACCOUNTS EXCHANGE ON TRANSACTION OF THE P W D WITH ENGLAND RECEIPTS ON ACCOUNT OF SERVICE AND OTHER FUNDS MISCELLANEOUS		
TOTAL III		
IV—ITEMS ADJUSTABLE BY P W D— PAYMENTS INTO TREASURIES BY CIVIL OFFICERS ON ACCOUNT OF P W D CONTRIBUTIONS IN AID OF PUBLIC WORKS CHARGES FOR COLLECTION OF WATER RATES INTER DEPARTMENTAL CHARGES TO P W D PAYMENTS FOR LAND TAKEN UP FOR P W D PURPOSES MISCELLANEOUS		
TOTAL IV		
TOTAL DEBITS AND CREDITS		
BALANCE FROM LAST ACCOUNT BALANCE CARRIED FORWARD		
GRAND TOTAL		

Detailed Explanations of the Heads

PAYMENTS INTO TREASURIES BY OFFICERS OF THE P W D — State Railway Branch Irrigation Branch Buildings and Roads Branch	These amounts will be credited by the Civil Department upon the information received in the Treasury Accounts, and debited by the Public Works Department, in the same month upon the consolidated receipts of Treasury Officers furnished by Executive Engineers
CHEQUES OF P W D OFFICERS	. The cheques paid will be debited on the Civil side of the accounts and those issued credited on the Public Works side. The Public Works Department will maintain the necessary watch over the outstandings
INTER DEPARTMENTAL CREDITS OR CHARGES BY P W D — To Forest Department. To other Departments	Whenever convicts are employed on public works other than jail works, the Public Works Department will pay the full market value of their labour, whether they be employed on Imperial
Code	
REVENUE AND EXPENDITURE IN P W D TO BE CREDITED OR CHANGED UPON CIVIL ACCOUNTS— Public Works chargeable to a loan upon the Civil books	The Civil Accountant General will receive the debits of the Examiner, taking them to the loan account to which they are chargeable. The Civil Accountant General will be responsible for clearing the Examiner's debits or adjusting them upon the local accounts concerned
RECEIPTS ON ACCOUNT OF SERVICE AND OTHER FUNDS (one head for each fund).	The details are to be sent by the Examiner direct to the Secretary of the Fund
PAYMENTS INTO TREASURIES BY CIVIL OFFICERS ON ACCOUNT OF P W D — Water rate collections Rent of Government buildings Rent of roadside lands Sale-proceeds of railway, Class C lands Recoveries of advances of P W D Surplus cash refunded by Civil Officers Miscellaneous	
INTER DEPARTMENTAL CHARGES TO P W D — By Forest Department By other Departments	
PAYMENTS FOR LAND TAKEN UP FOR P W D PURPOSES— Railways. Irrigation Other lands.	

Chapter 61.—Military Department.

	1218	Deceased and Deserters Estates	1229
	1219	Military Treasure chests	1230
	1221	Indian Military Service Family Pen	
Returns for Military Accountant		sion Regulations	1234
General	222	Pensions from old Military and	
Adjustment of Stores	1225	Orphan Funds	1235
Lapse of Transfer Receipts and		Exchange	1236
Cheques	1228	Military Accounts submitted to	
		Comptroller General	1237

Assignments.

1218 Assignments on local Treasuries are issued by Accountants
Articles 1218 1219, page 650—

For "Controller of Military Accounts, Controller of Military Supply Accounts and Deputy Controller in Independent charge" where they occur in these articles read "Controller of Military Accounts and Controller of Military Supply Accounts"

o

3rd List—15 1 15

bi-monthly lists of payments are, on receipt, collected together by the Accountant General and forwarded, in original, together with all vouchers for payments, including cheques and transfer receipts, to the Controller of Military Accounts, Controller of Military Supply Accounts, and Deputy Controller in Independent charge with a covering list in Form 159 for payments, and Form 160 for receipts,—the first list of payments should be sent about the 25th of the month to which it refers, and the second list and the schedules of receipts on the 10th of the next month

1 These dates must be strictly observed, and if all the lists have not been received from Treasuries on the due dates those which have been received should be forwarded and supplementary lists should be sent as early as possible after the receipt of the late schedules

1220 The Accountant General will preserve for record a copy of the covering lists, and also a copy of the schedule of receipts and of the entries in the "Miscellaneous" column of the schedule of payments

Form of Exchange Account

1221. The outward Exchange Account Current is prepared in Form 161 The inward Exchange Account Current is in Form 162 prescribed by the Military Accounts Department The mutual adjustment and clearing of items is regulated by rules laid down in Chapter 57, and each Controller or Deputy Controller in Independent charge furnishes the Comptroller General and the Accountant General concerned annually with a statement compiled in the manner mentioned in Article 1157 of that Chapter

1 The following explanations may be of use —

Head I — Remittances to Civil from Military

This is intended for cash remitted by the Military Departmental Officer into a Civil Treasury

These sums appear in the second money column of the Treasury schedule (Form 65) Transfer receipts drawn by Civil Treasurers, and cheques drawn by Cantonment Secretaries on Military Treasury chests will also be shown under this head They appear in the first money column of Form 65

Head II — Remittances from Civil to Military

These sums appear in the second money column of the Treasury schedule (Form 65) Transfer receipts drawn by Civil Treasurers, and cheques drawn by Cantonment Secretaries on Military Treasury chests will also be shown under this head They appear in the first money column of Form 65

Head III — Items adjustable by Civil

This is intended for receipts and charges on account of the Civil Department received and expended by Military Officers and debited or credited by them to the Civil Department for adjustment upon the Civil Accounts Under this head may be included sums received into Military Treasury chests on account of Cantonment Funds, Contributions for Foreign Service examination fees and subscriptions to Service Funds Consequently the original items under this head are always in the account rendered by Military to Civil, and the responding entries are always in the account rendered by Civil to Military The responsibility for adjustment rests with the Civil Officer

Head IV — Items Adjustable by Military

This
Military
and also
will be d
tary Tl
given by

The Civil Officer is entirely responsible for the clearance of heads I and III, and the Military Officer for heads II and IV Accordingly the Civil Officer need give no particulars in his outward Account Current of the items credited and debited under heads I and III and in the same way the Military Officer need give no particulars of the items credited and debited under heads II and IV of his outward Account Current Civil Officers in giving particulars under head IV of items credited will be careful to enter the full designation of the party paying the amount into the Treasury

Returns for Military Accountant General.

1222 On the 23rd of June of each year each Accountant General and Article 1222, furnish the Military Controllers or Deputy Controller statement showing the probable

Strike out the words "or Deputy Controller in Independent charge" in the 2nd and 3rd lines

1223 Each Accountant General Accountant General by the 30th of each month a statement 163, showing the debits and credits to that department in his books for, and to the end of, the preceding month In the case of Madras, Bombay, and India, the figures may be sent a fortnight later

1224. A similar statement showing the debits and credits on account of Imperial Marine should also be sent to the Military Accountant

General, on the same dates, by each Accountant General having such transactions

Adjustment of Stores.

1225. Adjustment of the value of stores supplied to the Civil Department for which payment can be required under the rules for inter-departmental charges should be made *monthly*, the debits being raised against the Government or Department concerned through the Exchange or Central adjusting account, as the case requires, supported by the receipt of the officer to whom the supply was made, in which the authority for the supply will be noted, the value of the stores will also be entered in the receipt, if practicable otherwise a separate valuation statement will be furnished

1 Military debits for ordnance stores supplied to Provincial Governments must be accepted including exchange, *plus* cost of transport from seaboard to place of issue (4 per cent on the value of the stores) *plus* 10 per cent departmental charge on the sum of the above charges, in addition to all transit charges

2 The cost of military stores supplied to Imperial Civil Department is not to be charged to the latter The cost of carriage should be borne by the paying department as a Military charge if paid in advance or by the receiving department if paid on delivery

3 The debits of the Military Department for medical stores supplied to Provincial Governments, Civ
be at stock book r
For stores locally
manufactured stores stock book rates *plus* 10 per cent
revision from time to time when necessary) *plus* 10 per cent on the sum of the above
two items will be charged In all cases the cost of transit from the place of issue must
be paid by the receiving department

1226. The following rules have been laid down with regard to the charge for new instruments supplied by the Medical Store Department, and to the repair of old ones —

1 The charge for new instruments imported by the Medical Store Department will be at stock book rates, *plus* exchange, *plus* 10 per cent on the sum of the above two items For new instruments locally manufactured or purchased stock book rates only, *plus* 10 per cent., will be charged In both cases the cost of transit from the place of issue must be paid by the Civil Department

2 No allowance will be made to the Civil Department for the value of instruments returned into store as useless and unserviceable and no charge will be made to the Civil Department for the repair of instruments returned for repair and not brought upon the books of the Medical Store Department But when any new articles are supplied from stores to complete a set, the charge will be as in Note 1 including cost of transit

3 When European instruments returned into store on delivery voucher are found fit for repair and re issue credit will be given for them to the Civil Department at two thirds of the stock book rates *plus* exchange For local instruments credit will be given at two thirds of the stock book rates only The charge for such instruments on re issue to the Civil Department will be the sums thus allowed for them *plus* 10 per cent In both cases the cost of transit from the place of re issue must be paid by the Civil Department.

1227. For European medical stores supplied to Municipalities Native States, and private individuals, the charge will be stock-book rates, *plus* exchange, *plus* 20 per cent on the sum of the above two items For local stores, the charge will be stock-book rates, *plus* 20 per cent In both cases the cost of transit from the place of issue must be paid

Lapse of Transfer Receipts and Cheques.

1228. Military transfer receipts lapse at the end of the third account year after the year of issue, and Military cheques at the end of the third month after the month of issue. Both will be adjusted in the books of the Military Department, and not in those of the Civil Department.

Deceased Soldiers' and Deserters' Estates.

1229. Under Articles 176 and 177 of Act XII of 1891 (Indian Article 1229, page 653—

Substitute the following for the first three lines of this Article —

“Under Sections 114 and 115 of the Indian Army Act (Act VIII of 1911) and Rule 165 of the Indian Army Act rules, the surplus of the estates of deceased persons and of the property of deserters subject to that Act is remitted to the Comptroller, India Treasuries”

1st List—1 & 14

1230. In cases in which Military Treasure chests are authorized to receive money from, or pay money to, officers of the Public Works (including Railway) Department, they will conduct and account for the receipts or payments in strict conformity with Articles 449, 451, 457, 458, 461 and 462

1231. Transactions between Military Treasure chests and Public Works officers will be settled through the Central Adjusting Account. The cheques issued will be original items in the Public Works accounts. The cheques paid will be responding items in the Military accounts, and they will be so charged at once as the payment is made without waiting for the schedules of the original items. These schedules will, however, be furnished to, and be checked by, the Military Accounts Department as directed in Chapter 56, they should contain details showing the number, date, and amount of each cheque, and the name of the officer who drew it.

1232. Transactions between Military Treasure chests and Postal Officers will be settled in the same way. Remittances by Postal and Telegraph Officers will be original items in the accounts of the Accountant General, Post Office and Telegraphs, and responding items in the Military accounts. When advances are drawn by the Postal and Telegraph Officers, the payments by the Military Department will be original entries.

1233. Transactions with the Civil Department will be settled through the ordinary Account Current exchanged by the Civil and Military Account Officers.

Indian Military Service Family Pension Regulations

1234. Subscriptions recovered under these regulations should be credited to the Controller of Military Accounts Eastern Circle (See Article 958)

n 2

Article 1234, page 653—

For the words “Controller of Military Accounts, Eastern Circle” substitute “Controller of Military Supply Accounts, Calcutta”

2d List—1 & 15

Pensions derived from the old Military and Orphan Funds.

1235. Pensions and certain other matters.

Article 1235, page 654—

For the words "Controller of Military Accounts, Eastern Circle" in the 6th, 7th, and 8th lines substitute "Controller of Military Supply Accounts, Calcutta"

3rd List—15 1 15

be held under objection in the Civil Department until the objection is satisfied.

Article 1237, page 654—

Substitute the following for the present article —

1237. Monthly accounts for the Military Department are rendered by Controllers of Military Accounts and the Controller of Supply Accounts to the Comptroller General and to the Military Accountant General, they should be furnished not later than 62 days after the close of the month to which they relate.

3rd List—15 1 15

Controllers in Independent charge, Secunderabad and ... to the Comptroller General and to the Military Accountant General, they should be furnished not later than 62 days after the close of the month to which they relate.

Chapter 62.—Post Office.

Assignment of Funds	1238	Responsibility for Adjustment	1241
Accountant General's Statement of		Differences in Money Order Ac	
Postal Receipts and Payments	1239	counts	1242
Post Office Statement of Civil Re		Stationery and Printing Charges	1243
ceipts and Payments . . .	1240		

Assignment of Funds.

1238. Letters of credit are issued by the Deputy and Assistant Accountant General, Post Office and Telegraphs, on Civil Treasuries, in favour of Postmasters, within their circle of audit, once a year, showing the requirements of an office during each month of the year. Supplementary credits are issued when occasion arises.

Accountant General's Statement of Postal Receipts and Payments.

1239. Actual receipts and actual payments on account of each Head Post Office are shown, without further detail or classification, in the monthly statement of receipts and payments and taken to credit and debit of the Account between Civil and Post Office in the Provincial books, and are communicated in the monthly account (Form 165) to the Accountant General, Post Office and Telegraphs. Miscellaneous receipts and charges by Civil Officers on account of the Post Office are also shown in the statement in the columns provided for the purpose. This account should be furnished by the 3rd of the second month after that to which it relates and no vouchers need be appended to it, except for miscellaneous charges, as the Deputy or Assistant Accountants General, Post Office and Telegraphs, will have received a verified copy of the Pass book from the Postmasters concerned in accordance with Article 520.

1 In advance of the monthly Exchange Account a preliminary statement of treasury to the Accountant General Post Office of the following month to which ordinary postage stamps and unified receipts and payments should be taken from or payments to treasuries—the post the figures may be communicated by telegraph.

Post Office Statement of Civil Receipts and Payments.

1240. The Accountant General, Post Office and Telegraphs, will receive from the Civil Department only original items which have to be adjusted in the Civil Department. On receipt of these statements the Civil Accountant General makes the

requisite adjustment of the transaction on his books by *per contra* debit or credit to account between Civil and Post Office and includes these debits and credits in his monthly statement of Postal receipts and payments.

Responsibility for Adjustment.

1241. The Accountant General, Post Office and Telegraphs, will be entirely responsible for clearing the debits and credits in the Exchange Account between Civil and Post Office

The progress of adjustment of the debits and credits in the Exchange Accounts will be watched by the Accountant General, Post Office and Telegraphs, in the manner laid down in Article 1156, and he will annually furnish the Comptroller General with a progress register for each of the following Accounts —

- 1 Transfers between Post Office and Telegraphs
- 2 Accounts between Civil Accountants General and Accountant General, Post Office and Telegraphs
- 3 Transfers between Postal Officers

Differences in Money Order Accounts.

1242. The Accountant General, Post Office and Telegraphs, will communicate to the Comptroller General annually the difference between the ledger and the balance of the Issue Lists with a view to sanction being obtained to write off the amount by deduction from the credit on account of unclaimed Money Orders

Stationery and Printing Charges.

1243. All charges on account of stationery supplied to, and printing work done for, the Postal Department are debited to that Department, the adjustment being made annually

1244. In the case of stationery supplied from the Central Stores at Calcutta, Madras and Bombay, the Controller of Printing and Stationery and the Superintendents of Stationery communicate the amounts debitable to the Postal Department to the Comptroller, India Treasuries, who will raise the necessary debit in his Exchange Account with the Accountant General, Post Office and Telegraphs, by credit to "30 — Stationery and Printing" by deduction from the charges as "Stationery supplied from Central Stores to Postal Department"

1245. As regards printing work executed at Government Presses for the Department at the end of each financial year, each Accountant General or Comptroller debits in his Exchange Account with the Accountant General, Post Office and Telegraphs, the cost of printing work done for the Postal Departments, including the cost of stationery supplied for such work, the amount being adjusted by deduction from the printing charges. The Controller of Printing and Stationery and the Superintendents of Stationery will treat the cost of this stationery in the same way as that of other stationery issued to the Press concerned.

Chapter 63.—Telegraph Department.

Assignment of Funds	1246	Telegraph Statement of Civil Re-	
Accountant General's Statement of		ceipts and Payments	1249
Telegraph Receipts and Pay-		Responsibility for Adjustment	1250
ments	1247	Provincial Lines of Telegraph	1252
		Stationery and Printing Charges	1254

Assignment of Funds

1246 The Deputy Accountant General, Post Office and Telegraphs, before the commencement of each official year, issues letters of assignment on treasuries in favour of Telegraph Officers. He furnishes by provinces a statement of these assignments to the Civil Accountant General or Comptroller concerned. He also issues monthly letters of credit on treasuries in favour of Telegraph Officers, copies of which are forwarded to the Civil Accountant General or Comptroller of the province concerned. Supplementary letters of assignment or of credit are issued when occasion arises.

1 Funds are supplied to the Director, Persian Gulf Section and to the officer in

India Treasuries, and to the Accountant General Bombay

Accountant General's Statement of Telegraph Receipts and Payments

1247 The receipts and payments are taken to the remittance head "Account between Civil and Telegraph" and a monthly statement thereof in a form similar to that used for the account with the Post Office (Form 165) will be sent to the Accountant General Post Office and Telegraphs, Calcutta. With this statement will be submitted every month any receipts granted by Telegraph Masters for stamps advanced as permanent advances under Article 546, together with a list of such receipts, the total of the list being stated in words as well as in figures. Receipts on account of special advances of stamps made under Article 547 should be shown distinctly at foot of the above list. As it is necessary that temporary advances made under Article 547 should be adjusted before the end of the next month at the latest, an auditor finding such an advance in the \pm memo should enter it in his objection book in the column "Items awaiting clearance" and should remove the objection when the advance is adjusted by an addition to the stock in the \pm memo.

1248 Cancelled

Telegraph Statement of Civil Receipts and Payments

1249 The Accountant General, Post Office and Telegraphs furnishes the Civil Account Officer with a monthly statement (in Form 168) of the receipts and charges on account of the Civil Department appearing in the

accounts of the Telegraph Department. This statement does not contain any responding items, but only original items which have to be adjusted in the Civil Department. The Civil Account Officer will make the requisite adjustments in his accounts upon these statements by *per contra* debit or credit to the Telegraph Department, and will include these debits and credits in his monthly statement of Telegraph receipts and payments.

Responsibility for Adjustment.

1250. The Accountant General, Post Office and Telegraphs, bears the entire responsibility for clearing the debits and credits under Exchange Account between Civil and Telegraph in the Civil Accounts, and no account of the outstandings need be kept by the Civil Account Officer. Nor will the transactions be adjusted to service and other heads upon the local accounts. The Civil Account Officer must, however, use due endeavour to adjust debits and credits given him by the Accountant General, Post Office and Telegraphs, and must take the necessary action to clear the account of any debit and credit which he has passed on to the Telegraph Accounts, but which the Accountant General, Post Office and Telegraphs, finally rejects.

* The monthly rate of exchange for converting Krans into Rupees in the accounts of unicated to the Deputy Accountant by the Director, Persian Section -

1251. The Accountant General, Post Office and Telegraphs, will annually furnish the Comptroller General with a progress register, compiled in the manner laid down in Article 1157, for each of the following accounts —

Account current between Civil and Telegraph

Transfers between India and Indo European Telegraph and Post Office

Provincial Lines of Telegraph

1252. A contribution or payment to the Telegraph Department for services rendered, either by way of rent for a private line or as contribution towards the expense of maintaining an agreement, with between the Telegraph Department and any other departments or any Government office, in the same way as similar arrangements between the Telegraph Department and the public generally. The amounts will appear in the Telegraph accounts as contributions or rents, by debit to the Civil Department, and will in the Civil Accounts appear as miscellaneous expenditure of the department concerned, or contingent expenditure of the office concerned, by credit to the Telegraph Department.

1253. In the case of branch telegraph lines worked on the guarantee against loss of a Local Government, the amount of loss or gain on working is at the end of the year passed by the Telegraph Department, through the Exchange Accounts, to the Civil Accountant General concerned.

Stationery and Printing Charges.

1254 All charges on account of stationery supplied to, and printing work done for, the Telegraph Department are to be debited to that Department, the adjustment being made annually

1255 In the case of stationery supplied from the Central Stores at Calcutta, Madras, and Bombay, the Controller of Printing and Stationery and the Superintendents of Stationery communicate the amounts debit-able to the Telegraph Department to the Comptroller, India Treasuries, who will raise the necessary debit in his Exchange Account with the Accountant General, Post Office and Telegraphs, by credit to "30—Stationery and Printing" by deduction from the charges as "Stationery supplied from Central Stores to the Telegraph Department"

1256 As regards printing work executed at Government Presses for the Telegraph Department at the end of each financial year, each Accountant General or Comptroller debits in his Exchange Account with the Accountant General Post Office and Telegraphs the cost of printing work done for the Telegraph Department including the cost of stationery supplied for such work the amount being adjusted by deduction from the printing charges. The Controller of Printing and Stationery and the Superintendents of Stationery will treat the cost of this stationery in the same way as that of other stationery issued to the Press concerned

Special items in Outward Accounts.

Basses and Minicoy Light Dues.

1262. The dues are taken at a tonnage rate under orders of His Imperial Majesty in Council, dated 18th August 1903 and 21st October 1912, passed agreeably to an Act of Parliament, and are calculated at three-sixteenths of a penny for Basses and one-sixteenths of a penny for Minicoy Lights, subject in each case to a reduction of 25 per centum. When paid or collected in India, the sterling rates are converted into Indian currency at the official rate of exchange fixed for the year. Commission at $7\frac{1}{2}$ per cent on the realizations is credited to Customs, and the balance to "Remittance Account between India and England." When a refund of these dues is made, the collectors of the dues should show them in their statements of collections periodically sent to England. These dues are now for the most part collected in England.

1263. Requisitions for forms for use in the collection of the dues should in all cases be made to the Comptroller General who will obtain the forms from England.

1264. The accounts of Basses and Minicoy Light dues should be summarised as in the specimen form given below for submission to the India Office.—

Statement of the amount due to the Board of Trade in respect of the Account of Basses and Minicoy Light Dues collected in Burma in the quarter ended 31st December 1903

	<i>Rs</i>	<i>a</i>	<i>p</i>
Light dues collected at Rangoon	5,507	8	0
Ditto ditto Bassein	1,738	10	4
Ditto ditto Akyab	2,776	12	4
Ditto ditto Moulmein	1,276	8	7
Gross amount of dues	11,299	7	3
Less amount refunded to Chupra	37	4	8
Net amount of dues	11,262	2	7
Less commission at $7\frac{1}{2}$ per cent on net amount	844	10	6
	10,417	8	1
Add commission due to Board of Trade, as per Query No 71 of 1902-03	22	7	7
	10,439	15	8
Equivalent in sterling, at 1s 4d the rupee	£696	0	0

1 The Minicoy dues should not be shown separately from the Basses dues, but in one sum both in the counterfoil and in the account.

2 All refunds of light dues should be adjusted at the official rate of exchange for the year in which the refunds are made.

Deceased and Distressed Seamen.

1265. The rules for accounting for the receipts from estates of deceased, and the expenditure on relief of distressed, British seamen have been laid down by the Government of India for the guidance of the Account Department and the Marine Officers concerned. Those relating to the Marine Officers will be found in Articles 710 to 712 of the 1st Volume of the Civil Account Code, and the following rules deal with the disposal by the Accountant General of the duplicate account sent to him, and with the final adjustment of the account rendered to the Secretary of State:—

On receipt of the duplicate account, the Accountant General will check in detail the transactions included in it, and, having satisfied himself of their correctness, report to the Secretary of State the amounts due to or by the Board of Trade on account of the balances of Shipping Masters' accounts and seamen's money orders. The report will be in Form No. 171, and the balance of each Shipping Master's account should be separately entered in it, and should agree with the accounts rendered to the Board of Trade, and correspond with such adjusting entries as are made in the schedules of the London Account Current. The duplicate account should be filed in the office, and its contents compared with the entries in the quarterly Account Current, London.

The adjustment of the account will rest with the Secretary of State for India and the Board of Trade.

The receipts and charges on this account fall under the head "Balances of Shipping Masters' Accounts," only the net figures should be shown in the London Account.

1266 and 1267. Cancelled.

Navy, Emigration, and other Bills

1268. For claims against His Majesty's Navy (*e.g.*, for stores supplied and work done for His Majesty's ships or payments made to contractors on this behalf) navy bills in duplicate must be obtained, which will be forwarded for realization through the London Account. All charges incurred by Civil Department for similar supplies should be passed on to the Controller of Marine Accounts, Calcutta, for adjustment, and the navy bills in duplicate endorsed in favour of the Accountant General, India Office, London, with supporting vouchers (*e.g.*, receipts signed by the responsible officer of the ship in the case of stores supplied) should be forwarded to the Controller of Marine Accounts, Calcutta, for transmission to the Comptroller General. In the case of cash supplied to His Majesty's ships the charges will be included in the London Account of the Province, and the Navy bills in duplicate endorsed in favour of the Secretary of State for India should be submitted direct to the Comptroller General.

1269. Bills on the Crown Agents for sums advanced to the Emigration Agents are debited to Account Current with London. Those drawn in Calcutta are forwarded to the Comptroller General by the Comptroller, India Treasuries, for despatch to the India Office, while those drawn in Madras are forwarded to the India Office by the Accountant General.

1270 and 1271. Cancelled

Stamp Duty on Royal Warrants.

1272. When Royal Warrants are received for delivery to persons appointed to posts in India and resident in it, the equivalent of a sum of 10s. on account of stamp duty on each warrant should be recovered, as a matter of course, from the person appointed, and without any special instructions on the subject from the Secretary of State.

1273. The amount is credited in the Outward London Schedule. It is also debited to India in the Inward London Account, as it represents an actual payment in England, and if no recovery has been effected before receipt of the extract from this account, it should be made as soon after as possible and the debit responded to in the next outgoing London Schedule.

Direct Remittances to England.

1274. As a general rule, no money should be paid in England on account of the public service, except through the Secretary of State; but this rule has been relaxed in the case of stores purchased, or literary work done, in England under the control of the authorities in India, when the payment should be made without the intervention of the India Office.

1275. When any such payment is to be made in England, the officer who is responsible for making the payment can present his bill for the money to the Accountant General, and obtain in payment of it a bill of exchange payable in London, which the Accountant General will purchase through the Bank. -If in any case the Government of India grants authority to make the payment through the Secretary of State, the Local Government should be moved to send a separate communication through the Government of India (except Madras and Bombay), requesting that the payment may be made. Credit should be given in the London Account if cash has actually been lodged in an Indian Treasury; otherwise credit should be delayed till the payment has been notified in the Inward London Account.

Claims for recovery by Secretary of State.

1276. Payments in India on account of His Majesty's Imperial or other Government, which are to be recovered by the Secretary of State, are to be advised to the Comptroller General for communication to the India Office as soon as possible, and in anticipation of the regular account; and all vouchers and documents necessary for the recovery are to be sent with the advice. Vouchers for charges of an unusual nature should either be supported by orders of Government authorizing their recovery in England, or the circumstances under which the charge was incurred should be fully explained. Credits to Imperial Funds should be dealt with in a similar manner.

1. When claims are raised on account of telegrams despatched in India, copies of the telegram should be furnished with the claims. If the telegrams are of a secret nature, information as to the dates of despatch and the department from which the telegrams issued, with any further particulars which may be necessary for their identification, should be addressed under cover to the Financial Secretary, India Office.

Secretary of State's Bills

1277. The amount of the Secretary of State's bills advised to Calcutta, Madras, or Bombay must be adjusted as follows in the month in which they are drawn by the Secretary of State. The sterling amount of each bill is to be debited at Rs 15 per £ to the head "Bills drawn on India by the Secretary of State" by credit to a head called "London Bills Payable, Principal", and the difference between the rupee value thus stated and the rupees actually drawn for should be debited or credited, as the case may be, to "Exchange on Remittance Accounts" for bills drawn on Calcutta, and "Account Current with India" for bills drawn on Madras and Bombay, minor head "Exchange on Secretary of State's Bills," by credit or debit to a head called "London Bills Payable, Exchange."

1278 The debits under "Bills drawn on India by the Secretary of State" will thus in each month, be the same as the credits in the Home Accounts under the corresponding head.

1279 The head "London Bills Payable, Principal," is to be debited at the time of payment with the rupee equivalent of the sterling amount of the bills at one shilling and four pence the rupee the difference between this amount and the amount actually paid being taken to the head "London Bills Payable, Exchange."

1280 Both the heads "London Bills Payable Principal" and "London Bills Payable Exchange" will be closed to balance. The balance of the former head at the close of the year will represent the sterling amount of the bills outstanding on the 31st March and the balance of the latter head will be the exchange on the bills outstanding.

1281 A monthly statement of Council Bills will be rendered to the ~~Comptroller General~~ by the Comptroller India Treasuries and the Accountants General Madras and Bombay the debits under the head "Bills drawn on India by the Secretary of State" will also be included in the Outward Accounts Current with London.

1282 Telegraphic transfers are necessarily advised and paid before the post advices showing the sterling equivalents are received. The payments should be debited to "London Bills Payable Telegraphic," and after all the post advices for the month are received a transfer entry should be drawn up debiting "Bills drawn on India by the Secretary of State" and "Exchange on Remittance Accounts" or "Account Current with India" as explained in Article 1277 by credit to "London Bills Payable Telegraphic ~~Exchange~~".

1283 The ~~Comptroller General~~ prepares a weekly statement to show the progress of the drawings and payments of Council Bills and to enable him to do this the Accountants General Bombay and Madras send him every Monday a telegram showing—

- (a) Amount of Council Bills advised
- (b) Amount of bills paid during the week
- (c) Amount of bills advised but not paid
- (d) Amount of telegraphic transfers advised but not paid
- (e) Total of a, b, c, and d check figure

1284. The Secretary of State has certain payments to make, which are reckoned in rupees in India. These payments he makes by special bills drawn in the same form as Council Bills; but they must be carefully distinguished from the Council Bills, and the payments when made are to be passed on to the proper service head. At present there are only two such classes of payments, *viz.*, (1) certain Nizamut Pensions, which are paid by bills on Calcutta and are charged to service heads in the Bengal Accounts, (2) certain payments to the Euphrates and Tigris Steam Navigation Company, which are paid by bills either on Calcutta or on Bombay, and which when paid should be charged to the Post Office.

Method of Conversion.

1285. The debits and credits in the London Account Current are made on the basis of converting Indian figures at 15 rupees the pound, the rate at which the sovereign is a legal tender in India. Ordinarily, the rate for the adjustment of financial transactions between India and England will be fixed at this rate, and as the majority of the transactions passing through the account between England and India is adjusted at the fixed annual rate, there will generally be no adjustment for exchange, but when an adjustment is to be made at any other rate, the exchange is to be shown separately on the supporting schedule, its amount being carried to the debt head "Exchange on Remittance Account" in the India Accounts alone, while for other offices the amount will be taken to the Exchange Account with India. As each schedule will refer to one particular head of the Account Current, the exchange may be calculated on the aggregate only, so that the second and third money columns of the schedule will be filled up on the total line only.

1286. The amount to be credited in the London Account will be the value of the sterling credit at 16 pence the rupee, the difference between this amount and the sum actually received being taken to Exchange on Remittance Accounts or to Account with India. Similarly, the amount to be debited to the London Account Current will be the equivalent at 16 pence the rupee of the sterling amount calculated at the prescribed rate of exchange, and the difference between this amount and the sum actually paid will be taken to Exchange on Remittance Accounts or to Account with India, for instance, when the fixed rate is 1s. 4½d., and it is necessary to recover or pay a sum of £10, Rs147-11-1 will be received or paid, to adjust which Rs150 will be credited or debited to the London Account, and Rs2 4-11 will be debited or credited to Exchange on Remittance Accounts, or to Account with India, as the case may be.

Rate of Exchange.

Official Rate

1287. With the exception of the transactions mentioned below, which are adjusted at rates fixed by special orders, exchange should be calculated on all transactions at the rate fixed for each year for the

adjustment of transactions between England and India For method of calculation, see Appendix L

1 The rate for each year is here recorded for convenience of reference

	s	d.		s	d
Before 1871 72	2	0	For 1887-88	1	6
For 1871 72	1	11	1888 89	1	5
1872 73	1	11½	1889 90	1	4½
1873 74	1	11	1890 91	1	5
1874 75	1	10	1891 92	1	6½
1875 76	1	10½	1892 93	1	4½
1876 77	1	9½	1893 94	1	2½*
1877 78	1	9½	1894 95 1st quarter	1	3½*
1878 79	1	9	2nd	1	1½*
1879 80	1	7½	3rd	1	1½*
1880 81	1	8½	4th	1	1½*
1881 82	1	8	1895 96	1	1½*
1882 83	1	8	1896 97	1	1½*
1883 84	1	7½	1897 98	1	2½*
1884 85	1	7½	1898 99	1	3½*
1885 86	1	7½	1899 1900	1	4*
1886 87	1	6½	1 00-01	1	4

and until further notice

India for that
6d per rupee
who draw the
official rate of

exchange

2. As orders have been issued for the adjustment of certain classes of transactions at the annual fixed rate it is thought advisable to detail them here—

light dues emigrants remittances
navy bills recoveries of family
accounts excluding transactions on

India on account of the exchange of parcels

The fixed percentages on account of departmental charges etc, will of course be calculated on the cost of the stores as converted The portion of freight paid in England will also be adjusted at the rate fixed for the stores themselves

Special Rates

1288 The exceptions to adjustment at the fixed rates are—

(a) Converted at two shillings } Certain transactions of Military
the rupee } Funds

The expression "par rate of Exchange" which is sometimes used to denote the rate of two shillings to the rupee, must not be used

(b) At the lowest rate of the } Recoveries in India on account
Secretary of State's latest reported } of the cost of appeals to Privy
drawings on the presidency concern } Council on behalf of estates
ed at the time the advice of the } under the Court of Wards
recovery to be made in India is }
received }

There should not be any entries in the Remittance Account between England and India in respect of such cases. But on receipt of intimation from the Secretary of State of the amount due in sterling, its equivalent in Indian currency will be recovered from the wards' estate at the rate of exchange mentioned above. The amount when recovered should be finally adjusted under the head "I.—Land Revenue, Miscellaneous, Recoveries in India of Law Charges in England on account of appeals from India."

(c) Transactions on account of Seamen's Money Orders in Shipping Master's accounts are adjusted at the rate of exchange at which the money orders are issued.

What year's rate applies.

1289. In the absence of specific orders to the contrary, whenever any sum due to the Government in sterling money is tendered or recovered in Government rupees, the amount to be accepted in British Indian currency shall be calculated at the rate of exchange fixed for the adjustment of financial transactions between the Indian Government and His Majesty's Imperial Government at the time the demand for payment is made.

1 An exception to the general rule here laid down is contained in Article 66 of the Civil Service Regulations under which advances received by officers in England will be recovered in India at the rate of exchange of the year in which the advance was made. Such advances, however, do not pass through the Account Current (see Article 762). A similar exception is contained in Article 1202.

2 Refund of the cost of a passage which has been paid for in sterling by an officer recalled to duty is made at the annual rate for the year in which the passage was taken. Recovery of messing charges at sterling rates from officers recalled to duty from leave in England or returning from deputation on duty there is made, in the case of officers pro-

ceeding year, the sterling rate in force when the salary drawn first became payable should be applied.

4 In paying in one year an advance of furlough allowance fixed in sterling which is due for a portion of the following year, the official rate of exchange in force when the advance is actually drawn should be applied.

Pensions and Leave Allowances in Rupees.

1290. In the case of pensions and leave allowances fixed in rupees but paid in sterling, which are chargeable either wholly or partly to Foreign States or Local Funds, the equivalent of the actual cost of the pensions or leave allowances in sterling at the privileged rate of exchange, viz., 1s. 9d. per rupee in case of pensions and 1s. 6d. per rupee in the case of leave allowances, should be recovered from the Foreign States or Local Funds by reconverting the sterling amount into rupees at the rate of exchange fixed for the adjustment of transactions between England and India for the year in which the demand for payment is made. The year of the outward account in which the entry in the London Account is responded to should be regarded as the year of demand.

Inward Account.

Form and Contents.

1291. The Inward Account Current from London will contain only actual and original receipts and payments, and will exclude all items

which have been shown in the Homeward Account. This account is received by the Comptroller General who sends extracts from it to the Account Officers concerned.

The India Office in calculating fractions of a month takes every month as consisting of thirty days.

1292 Salaries and allowances of all kinds are brought finally to account in the Home Accounts and are not included in the India Office Account Current. Pensions and leave allowances paid in the Colonies other than those which exchange Accounts Current with the Government of India are similarly treated, and to enable the India Office to deal with these, quarterly returns in Form No 172 are submitted by the Accountants General, Madras, Burma, and Bombay, and the Comptroller, India Treasuries to the Comptroller General, showing the warrants issued for payment of pensions or leave allowances in the Colonies, the return for pensions being separate from that for leave allowances. Payments made in those Colonies which exchange Accounts Current with the Government of India will be adjusted through those Accounts Current.

1 As to allowances specially chargeable to Local Funds etc. see Article 1290.

Treatment in Accountant General's Office

1293 On receipt of extracts of the Inward London Account from the Comptroller General, the Accountant General should adjust the receipts and payments to the proper heads by debit and credit to the account with London and include these responding entries in his schedules of the Outward London Account. Exchange should be adjusted as laid down in Article 1280.

1 When in the extract from the Inward London Account received from the Comptroller General any item is found susceptible of adjustment in the Public Works, Military, or Marine Department an extract supported by the original documents should be communicated to the Accountant General of that Department or the Controller of Marine Accounts as the case may be for adjustment. The Comptroller General should at once be informed when any item is so passed on.

2 If an amount paid or received in England on any private or trust account is

European Stores

Purchase

1294 The Resolution of the Commerce and Industry Department, No 4941—4988 102 dated 14th July 1909 states the extent to which, in the purchase of European stores the intervention of the India Office must be used or may be used or may not be used. The rules do not apply to Local Funds including those which have been placed on the same footing as Municipalities in regard to their financial relations with Government by the Finance Department Resolution No 5902 A dated the 19th November 1907 or to independent and non official corporations such as Port Commissioners or Municipalities.

NOTE—The Local Funds and Port Trusts above referred to may make their own arrangements for the supply of stores subject to any control provided by local laws, unless they should, at any time, be expending Government revenues on behalf of Government or the Government should in any special case in which it may advance to them funds for particular works, direct otherwise

1295 Officers who indent for stores on the India Office must state specifically in the indent whether the cost is to be treated as an Imperial, Provincial, or Local Fund charge, or whether it is a charge against any Foreign State

NOTE 1—When stores of which is divided 1 be marked as charge the word (e.g., Im, a, Provincial)

remittances the cost the same should not added after

NOTE 2—For form of indent and instructions to be observed in its preparation and transmission see Financial Department Resolutions No 4942 S R, dated 24th August 1903, No 217 S R dated 13th January 1904 and No 2528 S R, dated 23rd April 1904

1296 Great care should be taken to enter in the indent the correct head of account to which the cost of the stores is debitable, in the event of any error being subsequently detected, the Accountant General should make the necessary correction in his own accounts, and should not send

Article 1297, page 670—

Insert the following as Note 2 under this article and number the existing note as Note 1—

NOTE 2—The cost of all motor cars and their accessories supplied by the Director General of Stores India Office whether for Imperial or Provincial purposes is charged in the Remittance Account, between India and England

Stores for Provincial Services, Local Funds, etc.

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1298 If stores are required for the use of a provincial department exclusively, but are not specially applicable to the service of any single province, their cost will be debited at home to Provincial Services India, and its distribution will be made by the Comptroller General among the provinces supplied

1299. Payments made in England on account of stores and freight (unconnected with Public Works) chargeable to Provincial Services, Local Funds, and Foreign States, etc., are communicated by the Comptroller General to Provincial Accountants General in monthly statements received from the India Office, and are charged by the Secretary of State as remittances to India. The statements for similar payments connected with the Public Works Department are forwarded to the Accountant General of that Department, which enables him to answer the debits in the remittance accounts received by the Comptroller General from London

1300. As it is essential that the account with London should at once receive credit for the whole amount charged, the amount communicated in the monthly statements will be adjusted immediately by debit per contra. This debit, as regards Provincial Services, will be made to the appropriate service head, as regards Local Funds, as expenditure of the

fund concerned; and as regards Native States, to the debt head "Account Current with Native States" In the last-named instance arrangements must be made at once for the necessary recovery When, for want of sufficient information, it is difficult to determine the proper head of charge, or when recovery has to be made through local officers, the items must be placed in a suspense head, "English Stores—Suspense Account"

1301. On receipt from the Comptroller General of extracts from the Secretary of State's remittance account, the figures relating to the stores here mentioned will be compared with the credits already afforded on account of them to the London Account, steps being taken for the settlement of any difference that may be noticed

1302. The recoveries from Provincial Services and Local Funds must be made at the rate current for the year of payment in England, and not that of the year of recovery in India

1 Recoveries made by the Public Works Department at the instance of the Civil Department from Local Funds for English stores supplied will be credited by that Department to the Civil Department

2 As trivial damages unless arising from manifestly defective packing are irrecoverable credit must be given to London for the full amount there paid for stores supplied for Provincial Services without deduction for such petty damages

3 In case of petty differences between the invoice and the account current debits of charges paid for stores in England, the latter should be taken as correct and recovery made accordingly Recoveries made for other damages and short deliveries, should be certified on the return packing accounts

Page 671, Article 1303—

After the words "invoiced price" in line 1 add the words "plus packing"

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- average, etc

(b) Two per cent for departmental charges

1 (a) and (b) are not levied on military and medical stores and (a) is only levied at one half per cent on stores required for State Railways and Irrigation Works classed as Imperial Where under special arrangements the contractor undertakes to deliver stores at an Indian Port and not at the India Office no charge is made under (a)

2. The adjustment of these extra charges should be made entirely on the Indian books by credit to "XXV—Miscellaneous—Percentages chargeable on European stores for Provincial and Local Funds construction of Railways and Irrigation works Native States, etc.," and debit to the parties supplied

(c) Exchange at the rate annually fixed for the adjustment of financial transactions between the Indian Government and His Majesty's Imperial Government

NOTE.—For adjustment of exchange vide Article 1235

In the case of supplies to Native States the cost of all stores supplied must be prepaid in cash The rupee deposits received on account of stores specially imported for them should be converted at the average rate of exchange for the month in which the money is paid into the Government Treasury, and the cost in sterling of the stores supplied by the India Office (including sea freight payable in England) together

with the extra charges mentioned in clauses (a) and (b) should be adjusted month by month against the sterling deposit.

The difference between the sterling deposit so arrived at, converted into rupees at the rate of $\text{Rs } 15 = \text{£ } 1$, and the actual rupee deposit should be credited to Civil Department.

NOTE 1—The above rule regarding the prepayment of the cost of stores supplied does not apply in the case of stores and materials ordered for the Jodhpur Bikaner and the Udaipur Chitorgarh Railways through the India Office, for these the following procedure will be adopted—

Before an indent for stores and materials is forwarded to the India Office for compliance the full amount due should be deposited in the case of the Jodhpur Bikaner Railway by the Jodhpur and Bikaner Durbars in the National Bank of India, Bombay, and in the case of the Udaipur Chitorgarh Railway by the Mewar Durbar in a Presidency Bank, in the case of which the same authority alone withdrawals will be required. In the case of the National Bank of India, the necessary payment should be made to the Treasury, and any balance remaining in the Durbars under the orders of the India Office will be made on account of the payment of the cost of the stores in addition to the percentages mentioned in

NOTE 2—The one per cent for insurance is intended to cover losses during the voyage to India and not risks of loss between the ship's side and the shore

NOTE 3—The procedure in Note 1 will also apply to the Mewar Durbar which has been permitted to place funds for railway materials required from England for the Udaipur Chitorgarh Railway which are chargeable to the Capital Account of the Railway, in deposit account with a Presidency Bank.

1304. Similar extra charges should be made for stores imported from England for Imperial Services, but eventually transferred to Provincial etc.

Register of Invoices.

1305. The annual report of the expenditure on stores in each department or province, which is submitted to the Government of India in the Department of Finance by each Local Government, is described in Article 1624.

1306. Cancelled

1307. In the case of stores supplied for Provincial Services, Local Funds, and Native States, the Comptroller General forwards the statements of payments and invoices (see Article 1299) or extracts therefrom to the Account Officer of the province or department for which the stores are supplied, and it is the duty of the latter officer to compare these statements with the invoices of the stores supplied, transmitted to him weekly through the Comptroller General and the Comptroller, India Treasuries, or (in the case of Madras and Bombay) directly by the India Office, in order to see that invoices of all stores shipped for departments in account with him have been received and distributed. This comparison is not made in the case of stores supplied for Imperial Departments, the cost of which is finally adjusted in the Home Accounts and in regard to which only invoices are sent by the India Office

1308. On receipt of the invoices they should be entered at once in a register which should contain separate pages for each department or officer obtaining stores from Europe, and should set forth the following

details under each heading (1) Name of vessel (2) No of invoice. (3) Date of invoice (4) Nature of stores (5) Value of stores (6) Freight paid in England (7) Total (8) Freight payable in India (9) Grand Total (10) Initials of Superintendent This register should also contain columns to show the number and date of the memorandum or letter forwarding the annual abstract statements (Article 1309) to each officer and the register number and date of receipt of his reply and should be used for comparison with the monthly statements received from the Secretary of State The invoices or extracts therefrom should then be forwarded to the Departmental officers concerned.

1309. The Government of India has directed (No 12 21st July 1871) that the local Accountants General should send themselves that the stores shown in these registers should be sent to the accounts of the proper departments for the year (Article 1309) statements should be prepared to each officer to be sent to these offices and to the Secretary of State and to the Departmental officers concerned.

Special items in Inward Accounts.

Indian Produce.

1311. All receipts and payments in respect of Indian produce consigned to the India Office, whether relating to Imperial or Provincial Services, are treated in the Home Accounts as remittance transactions.

Article 1312, Page 674—

Chapter 64, page 674—

Insert the following as an annexure at the end of this Chapter —

Annexure.

[Referred to in Note 1 under the last para. of Article 1303]

Name of Railway.	Owned by	Approved Bank
(1) Jodhpur Bikaner Railway	Jodhpur and Bikaner Durbars	National Bank of India Bombay
(2) Udaipur Chitorgarh Railway	Mewar Durbar	Any Presidency Bank
(3) Jaipur Shikharwati Railway	Jaipur Durbar	Presidency Bank of Bombay

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Comptroller General passes on these debits to the account officers concerned for examination and recovery.

1315. A pension, leave, or other personal allowance paid by the Secretary of State and intimated for recovery in India from any local or other fund must be recovered exactly as charged. The audit applied by the India Office is not to be reviewed or re-examined in India.

1315A. When an amount paid in England and charged in the Remittance Account, on the ground that it is recoverable in India from a Native State, etc., is found not to be so recoverable or only to be partially recoverable, and the irrecoverable amount is treated as expenditure of Government of India, an advice of such adjustment should at once be sent to the Comptroller General for communication to the Secretary of State.

Chapter 65.—Journal and Ledger.

Forms	1316	Closing the Books	1326
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Opening the Books	1318	Trial Balance Sheet	1331
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Forms.

1316. The form of the journal is Form 175, and that of the ledger is Form 176

Heads.

~~1317. The heads of the journal and ledger may be classified as~~

Page 675, Article 1317—

In the entries against (2) (3) (4) and (5) substitute the following:—

- | | |
|--|---|
| (2) Revenue heads, | } being the major heads of the list
given in Appendix P. |
| (3) Expenditure heads, | |
| (4) Remittance heads, | |
| (5) Debt heads, being the major and minor heads of the list given in Appendix P. | |

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always be the same.

Opening the Books.

1318. The books are opened by transferring from balance account to the various debt heads and personal accounts the debtor and creditor balances with which they closed on last year's books

should be carried forward to the books of the next year.

1319. At the commencement of each year and immediately after the sanction of the Budget for the province, the entire amount of the estimated revenue and expenditure under Civil heads must be brought upon the books in one sum for each, viz., the estimated revenue by a credit to the head of Government and debit to General Revenue Account, and the expenditure by a debit to the head of Government and a credit to Grant Account.

1320. The amount of the estimate under each major head of receipt and expenditure will be detailed in an inner column of the journal and also of the ledger under the heads *General Revenue Account* and *Grant Account*, respectively. The columns to be provided in the ledger under *General Revenue Account* will be—

<i>Debtor side</i>	<i>Creditor side</i>
(1) Journal page,	(1) Journal page,
(2) Particulars,	(2) Particulars,
(3) Excess, "	(3) Revenues of the year 19 19 ,
(4) Deficiency,	(4) Total
(5) Budget Estimate, 19 19 ,	
(6) Total	

And under *Grant Accounts*—

<i>Debtor side</i>	<i>Creditor side</i>
(1) Journal page	(1) Journal page
(2) Particulars,	(2) Particulars,
(3) Excess,	(3) Budget grants, 19 19 ,
(4) Deficiency,	(4) Additional Grants,
(5) Actuals, 19 19 ,	(5) Total
(6) Total	

1. Authorized transfers of grants will not be adjusted on the books but any grant formally made *to credit of* Grant Account ; *to credit of* reduced, credit mt *to credit of* *to credit of*

Monthly Entries.

1321. The account of each month are journalised by two entries headed respectively—

Sundry Accountants, etc , *Dr to*

Sundry Revenue and other accounts, for the revenue and receipts of the month, and

Sundry Service and other accounts, *Dr to*

Sundry Accountants, etc for the disbursements of the month

NOTE.—For the account for the month of March the final March account figures only are to be taken.

1322. In the journal two pairs of totals only should be entered, the description being "for the revenue and receipts (and for the disbursements) of the month of _____ as per detail of ledger heads in the Consolidated Abstract and the statement of disbursements' accounts"

1323. In the monthly entries the figures against sundry accountants (that is, the personal accounts) are to be taken from the statement of disbursements' accounts; those against the "Revenue and other" and "Service and other" accounts, are to be taken from the Consolidated Abstract it has already been explained that the receipt and disbursement sides of the abstract must necessarily exactly tally with those of the disbursements' accounts (Article 1060)

Page 677, Article 1324—

Substitute the following for this article retaining the note:—

"1324. The Ledger should be posted monthly from the entries in the Consolidated Abstract. The revenue, service and remittance heads will be posted by major heads only and the debt heads in detail of ledger heads; i.e., each prescribed debt head and each collector's account is a separate ledger head. The inner columns in the ledger should be used for details subordinate to the prescribed heads."

2nd List—1874

Ledger.

Page 677, Article 1325—

Cancel this Article.

2nd List—1874

such transactions contained in the Consolidated Abstracts for March.

Closing the Books.

1326. The books may not be formally closed until orders are received from the Comptroller General.

1327. The major heads will be closed, in the case of revenue, to General Revenue Account, in the case of expenditure, by Grant Account. The head General Revenue Account will thus show the amount of the revenue estimated and the revenue actually realized under each major head, the excess or deficiency under each head will be shown in separate columns, and the net excess or deficiency (as the case may be) will be credited or debited to the head of Government.

1328. In like manner, the head Grant Account will show the amount of the sanctioned grant under each major head and the expenditure out of it. The savings or excess expenditure under each head will be shown in separate columns, and the net saving or excess will be carried to credit or debit of the head of Government.

1329. The debt and remittance heads and personal accounts are separately closed to balance, except that the heads under "Gold Standard Reserve," "Appropriation for Reduction of Debt," "Remittances adjusted on the Central Books," "Accounts between Civil and Civil," "Accounts between Civil and other Departments," and "Remittance Account between England and India" are closed to Government.

1 The reason for this exception lies in the fact that the books of each office show only one side of each Account Current so that the true balance can be shown only on the central books of the Comptroller General where both sides are brought together.

Journal Totals.

1330. The totals in the amount columns of the journal should not be closed at the end of the month, but carried forward continuously till the end of the year. They should be stated in pencil only, until the orders of the Comptroller General permit the opening entries to be posted (Article 1318, note 1).

1. The journal totals, after the completion of each journal entry, should, of course, be equal

Trial Balance Sheet.

1331. The accuracy of the ledger postings must be tested quarterly by the preparation of a trial balance sheet in Form 177. A copy of it for the fourth quarter only should be forwarded to the Comptroller General; for the first three quarters a certificate should be submitted to the Comptroller General to the effect that the trial balance has been made out, proved, and recorded.

1. In the ledger form space may be left after each quarter (see Form 176), in order that the figures for the required trial balance sheet may be more easily made up

1332. The posting of the journal and the preparation of quarterly trial balance sheets should not be delayed till the opening entries can, under the Comptroller General's orders, be brought on the new year's books.

Annual Accounts.

1333. After the closing of each year's books, a fair copy of the journal and ledger should be made and despatched to the Comptroller General.

Chapter 66.—Imperial and Provincial Funds.

Divisions of Revenue and Expenditure	1334	Monthly Accounts of Provincial Funds	1355
Imperial and Provincial	1335	Distribution Statement	1356
Imperial and Provincial Charges—		Treatment of Refunds	1357
<i>Powers of Sanction</i>	1337	Provincial Balances	1358
<i>Page 679 of Fresh Charges</i>	1343	Inter Divisional Transfers	1362
<i>of the Accounts</i>	1346	Distribution of Land Revenue	1365
<i>Chapter 66—</i>		Division of major heads between Imperial and Provincial	Annexure A
<i>Add following to Chapter 66—</i>	1347		

Revenue and Expenditure.

Revenue classified under the prescribed two following main divisions —

- (1) Imperial revenue and expenditure
- (2) Provincial revenue transferred to the Provincial settlement system

Imperial.

1335. The division between Imperial and Provincial Revenue and Expenditure of Government is given in Annexure A to this Chapter

1336. The question whether a charge or receipt is Imperial or Provincial must, in case of dispute or doubt, be determined solely with reference to the head in the accounts under which such charge or receipt should properly be classified. Expenditure coming under a head which is either wholly Imperial or wholly Provincial, or in fixed proportions partly Imperial and partly Provincial, should be borne, accordingly, either wholly by Imperial or wholly by Provincial, or by Imperial and Provincial in the proper proportion, without reference to its effect on revenue. A Local Government must accept, without remonstrance, any charge which under the rules in force should be recorded, under any Provincial head of account, in the accounts of its Presidency or Province, and must not raise objections on such grounds as that the charge has originated outside the Presidency or Province, or that the Presidency or Province is not interested in it or the like.

1337. Inter provincial adjustments have been stopped with effect from 1st April 1892, and all revenue and expenditure should from that date be finally adjusted in the accounts of the province within which it is collected or disbursed without reference to its origin or object. If, however, any considerable charge of an exceptional nature which ought ordinarily to be borne by one province is paid in another province, the question of a corresponding adjustment between the two provinces will be specially dealt with by the Government of India.

1338. Cancelled,

The total of each major head shown in the combined Imperial and Provincial column of the Consolidated Abstract would first be taken in column 2, then in columns 3 and 4 would be posted the totals of the specially assigned minor heads. The remainder of the major head, after deducting No 3 and No 4, would be posted in No 5, and it has then to be distributed according to the proportions fixed in the list of major heads given in Annexure A, and shown in column 6.

Then columns 3 and 7 give the Imperial share, and columns 1 and 8 the Provincial share, in the distribution of the totals under each major head, which may be totalled into the two final columns 9 and 10.

Treatment of Refunds.

1357. For the distribution of the charges under 1—Refunds, there must be from the beginning a classification under the following heads—

REFUNDS—IMPERIAL HEADS

Opium
Salt
Customs

REFUNDS—PROVINCIAL HEADS

Provincial Rates

REFUNDS—DIVIDED HEADS.

Land Revenue
Stamps.
Excise
Assessed Taxes
Forest
Registration

At the end of each month, a calculation will be made upon the totals of the last series of heads to ascertain how much is chargeable to Provincial and how much to Imperial and these amounts will be posted into columns 7 and 8 of the general distribution statement mentioned in the foregoing Article, and from this latter the total Provincial shares of refunds should be posted into Form 178.

Provincial Balances.

1358. The balances at credit of Provincial revenues are worked out in the monthly statements mentioned in Article 1355, but no adjustments are made in the accounts on account of them until after the close of the year.

1359. The adjusted balances of Provincial services are shown as deposits under the head "Balances of Provincial Savings." With a view to adjust these balances, a statement in Form 179 is prepared as soon as the last batch of journal entries of the year have been submitted to the Comptroller General.

In this statement the receipts and expenditure in the Public Works Department, in addition to those recorded in the Civil books, are taken into account. The Provincial surpluses or deficits as worked out in this statement, are adjusted in the following way. A surplus being due to Provincial, is transferred to credit of its balance by the following journal entry—

Dr. Provincial Surplus

To Balances of Provincial Savings

Cr.

Let a surplus of Provincial services for the year

A deficit on the other hand represents the amount by which the expenditure has exceeded the revenue of the year, and as the excess is to be met from the balances at credit, they are reduced by the following journal entry —

Dr	Balances of Provincial Savings To Provincial Deficits	Cr
----	--	----

For net deficit of Provincial services for the year

1 It must be remembered that a deficit under Provincial services cannot be adjusted in this way unless there is an actual balance at credit of the Provincial services to meet the transfer. If the transfer would more than exhaust the balance a special grant must first be made from Imperial to Provincial revenues.

1360 Cancelled

1361 Local Governments are required under ordinary circumstances and apart from famine requirements to maintain balances of the following minimum amounts —

	R		R
Central Provinces and Berar	10 00 000	U P of Agra and Oudh	20 00 000
Burma	12 00 000	Punjab	10 00 000
Assam	10 00 000	Madras	20 00 000
Bengal	20 00 000	Bombay	20 00 000
Bihar and Orissa	12 00 000		

A Local Government should not without the previous sanction of the Government of India, propose any estimates or allow any transactions which involve the reduction of the Provincial balance below the prescribed minimum. Accountants General are required to make a report to the Local Government and to the Government of India when it appears to them that there is any likelihood of the balance being reduced below the minimum. When also a Local Government proposes to provide in the Budget Estimates for Provincial expenditure largely in excess of the Provincial revenue of the year *i.e.* when it is proposed to incur considerable expenditure out of accumulated balances the proposal should be forwarded to the Government of India for separate consideration in advance of the estimates.

Inter-Divisional Transfers

1362 As explained in Article 1316 transfers between Imperial and Provincial cannot find a place in the combined account of revenue and expenditure of the Empire. These transfers merely affect the surplus or deficit of the different divisions for the year.

Article 1364, page 683—

Substitute the following for this article —

"1364 A contribution or assignment from Imperial to Provincial revenues or *vice versa*, is made through the head 'Transfers between Imperial and Provincial' which appears on the revenue side of the Distribution Statement (Form 179) mentioned in Article 1359. The net assignments to or from Provincial revenues are shown against this head and they ordinarily appear as *minus* entries in the Imperial section, and as *plus* entries in the Provincial section, the signs being reversed in those instances—which are relatively infrequent—when a net assignment has to be made from Provincial to Imperial revenues."

1366 The following is a classification of the adjustments and contributions which come in ~~in the distribution of the~~ ^{in the modification of the distribution of the} Revenue. In any statement of these adjustments they should be stated under their separate classes —

- (1) *Settlement transfers* — Transfers under the terms of the Provincial Settlements
- (2) *Subsequent recurring transfers* — Amounts to be added or deducted annually in consequence of modifications of the original Provincial Settlements
- (3) *Special transfers* — That is, amounts to be transferred once for all either as part of an arrangement that certain expenditure is to be charged to Provincial or Imperial or on general grounds in supplement of Imperial or Provincial resources
- (4) *Miscellaneous adjustments* — Made once for all on account of amounts sanctioned to be passed over from Imperial to Provincial, or vice versa, in correction of the erroneous adjustment of specific charges or receipts already brought into the accounts, or on account of special claims of one Provincial Government against another allowed by the Government of India under Article 1337

1367. It ought to be borne in mind that adjustments between Imperial and Provincial ~~through the Land Revenue head~~ can be allowed only in cases where sanction to them has been given by the Government of India. For all transfers except those under class (1) the order of the Government of India must be quoted against the entry concerned.

1368 Accountants General should not on their own authority admit items stated to be compensations due from Imperial to Provincial, or vice versa, in consequence of specified transactions, on the ground, for example, that some measure sanctioned by the Imperial Government has thrown a charge upon a Provincial head, or some measure sanctioned by the Provincial Government has thrown a charge upon an Imperial head. The Provincial Settlement is not a contract to receive certain classes of receipts and to be responsible for certain classes of expenditure, but is an arrangement to receive the revenue and bear the expenditure which, by the application of the ordinary rules of account happen to come against certain specified heads in whatever way or on whosesoever responsibility the items may arise. Account officers should bring any mutual claims which they consider equitable to the notice of the Government concerned whether Provincial or Imperial, but should leave the Governments to settle between themselves whether mutual compensation is to be claimed or allowed.

1369 Arrear claims of Provincial Governments against each other and against the Imperial Government for any year, whether under the foregoing Article or under Article 1337 should be settled within six months after the publication of the annual Financial Statement in which the final accounts of the year are announced. No claims which are not brought forward within this period can be allowed to affect the distribu-

tion, either between Imperial and Provincial or, without consent on both sides, between Provincial Governments among themselves, of the revenue and expenditure of closed accounts

Article 1370, page 685—

Substitute the following for this article —

"1370 Each Accountant General and Comptroller will prepare a statement showing the details of all transfers between Imperial and Provincial revenues relating to the past official year. The assignments should be classified in accordance with Article 1366 and the orders of the Government of India quoted in support of the entries. A copy of this statement together with a copy of the statement (Form 179) mentioned in Article 1359 should be submitted to the Comptroller General on the 10th of October, but an advance copy of the former should be forwarded after the submission of the March final accounts."

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ANNEXURE A.

The following table shows against each major, minor, or detailed head specified in it the Provincial share of revenue or expenditure. The minor or detailed heads when specially treated, are shown in column 2; when a general entry is shown opposite the major head, as well as special entries against certain specified sub-heads, the general entry applies to all the remaining unspecified sub-heads under that major head. Any major head not shown in the table is wholly Imperial everywhere; and where certain minor heads only are shown and no general entry is made against the major head, the remaining minor heads coming under the head are Imperial. Minor heads which are wholly Imperial have the letter "I" against them in the Provincial column.

Major Head.	Minor or Detailed Head	PROVINCIAL SHARE								
		Central Provinces	Burma	Assam	Bengal	Bihar and Orissa	United Provinces of Agra and Oudh	Punjab	Madras	Bombay
I.—LAND REVENUE	..	†	..	†	†	†	..	†	†	..
	1 Recoveries from Zemindars and Ryots on account of special Survey and Settlement Operations		..		I	I	..		..	..
	2. Ordinary Revenue Collections from Government Estates		..	whole	whole	whole		..		..
	3. Collections from Terai, Bhabar, and Dudhu Government Estates						whole			
	4. Land Revenue on resumed Gorais Jagirs (Bisht)				..		whole			

Chapter 66, Annexure A, page 686—

In column 2 under "I.—Land Revenue" add the minor head "Recovery of cost of maintenance of boundary pillars" and insert against it the word "whole" under "Bengal, and Bihar and Orissa."

1st List—1 & 14.

[illegible]

Major Head	Minor or Detailed Head	PROVINCIAL SHARE							
		Central Provinces	Burma	Assam	Bengal	Bihar and Orissa	United Provinces of Agra and Oudh	Punjab	Niacras
XXII—SUPER ANNUATION RECEIPTS	1 Family subscriptions of the Native Members of the Covenanted Civil Service				wh lo	wh lo	whole	whole	1 lo
	2 Contributions for pensions and gratuities	whole	whole	whole	wh lo	whole	whole	whole	whole
	3 Deductions for Pilot and Pension Fund				whole	whole			
	4 Miscellaneous	wh lo	whole		whole	whole	whole	wh lo	whole

XXIII—STATE
Chapter 66, Annexure A, page 688—

In the description of Imperial items under "XXIII—State and Printing" add the words "Stationery and other" before the word "supplies"

1st List—1 & 24

Chapter 66, Annexure A—

Head XXV—Miscellaneous, page 688—

In the second column "Minor or Detailed Head" after "Receipts of the purchase, sale, etc., of Government Securities by Accountant General, Bombay" insert "Receipts on account of lapsed wasika pensions payable in lieu of interest on the Oudh loans" and against this entry in the eighth column "United Provinces of Agra and Oudh" insert "I 1"

Major Head	Minor or Detailed Head	1st List—1 & 24							
		I	II	III	IV	V	VI	VII	VIII
XXVI—STATE RAILWAYS	Receipts of the purchase sale etc of Government Securities by Accountant General Bombay								1
	Forhat Railway			whole					
	Direct Receipts						(1) wh ul		

I—Imperial

II—Items not in excess of Rs. 1000

III—Except receipts from Protective Irrigation Works

Major Head	Minor or Detailed Head	PROVINCIAL SHARE								
		Central Provinces	Burma	Assam	Bengal	Bihar and Orissa	United Provinces of Agra and Oudh	Punjab	Madras	Bombay
XXV—IRRIGATION—MINOR WORKS AND NAVIGATION		whole	whole	whole	‡	‡	whole	(G) whole	whole	‡
XXVI—CIVIL WORKS (F)		whole	whole	whole	whole	whole	whole	whole	whole	whole
1—REFUNDS	The heads of which the corresponding receipts are wholly or partly Provincial	H	H	H	H	H	H	H	H	H
2—ASSIGNMENTS AND COMPENSATIONS	Ditto	H	H	H	H	H	H	H	H	H
	(1) Miscellaneous Compensations	I		I	I	I	I	I	I	whole
	(2) Purchase of Life Pensions							whole		
3—LAND REVENUE		whole	whole	whole	whole	whole	whole	whole	whole	whole
6—STAMPS		‡	‡	‡	‡	‡	‡	‡	‡	‡
7—EXCISE		‡	‡	whole	whole	‡	‡	‡	‡	whole
8—PROVINCIAL RATES	..			whole	whole	whole	whole	whole		
10—ASSESSED TAXES		‡	‡	‡	‡	‡	‡	‡	‡	‡
11—FORESTS		whole	whole	whole	whole	whole	whole	whole	whole	whole
12—REGISTRATION		whole	whole	whole	whole	whole	whole	whole	whole	whole
13—INTEREST	Interest on Provincial Advances and Loan Accounts	whole	whole	whole	whole	whole	whole	whole	whole	whole

F—Except receipts on account of buildings for the use of Imperial Departments

G—Works classified as Provincial in 1904-05

H—The same share as in the case of the corresponding heads of receipt

I—Imperial

‡ Except special expenditure on large survey and record of right operations

[CHAP. 60]

Major Head	Minor or Detailed Head	PROVINCIAL SHARE								
		Central Provinces	Burma	Assam	Bengal	Bihar and Orissa	United Provinces of Agra and Oudh	Punjab	Madras	Bombay
18—GENERAL ADMINISTRATION		whole	whole	whole	whole	whole	whole	whole	whole	whole
	Civil Offices of Account and Audit	J	J	J	J	J	J	J	J	J
	Currency Department		I				I	I	I	I
	Allowances to Presidency Banks								I	I
	Reserve Treasury					"		I	I	
19A—LAW AND JUSTICE—COURTS OF LAW		whole	whole	whole	whole	whole	whole	whole	whole	whole
19B—LAW AND JUSTICE—JAILS		whole	whole	whole	whole	whole	whole	whole	whole	whole
20—POLICE	"	whole	whole	whole	whole	whole	whole	whole	whole	whole
21—PORTS AND PILOTAGE			whole	whole	whole			whole	whole	
22—EDUCATION		whole	whole	whole	whole	whole	whole	whole	whole	whole
23—MEDICAL		whole	whole	whole	whole	whole	whole	whole	whole	whole
24—POLITICAL		whole	whole	whole	whole	whole		whole	whole	
	Refugees and State Prisoners			I	I	I		I	I	
	Special Political expenditure			I	I					
	Political Agent with ex Amir of Afghanistan					I	"			
	Miscellaneous	"	"			"		I		
	Charges for Aden and Persian Gulf		"						I	

I—Imperial

J—The charges of Examiner or Inspector of Local Fund Accounts and the Establishment and of the Intende and Establishment in Madras are Provincial

Major Head	Minor or Detailed Head	PROVINCIAL SHARE.								
		Central Provinces.	Burma	Aram	Bengal	Bihar and Orissa	United Provinces of Agra and Oudh	Punjab	Madras	Bombay.
26.—SCIENTIFIC, ETC., DEPARTMENTS		whole	whole	whole	whole	whole	whole	whole	whole	whole

Chapter 66, page 691, Annexure A—

For the head "26.—Scientific, etc., Departments" in the column "Major Head" and the connected entries in the columns "Minor or Detailed Head" and "Provincial Share" substitute the following:—

Page 691, Chapter 66, Annexure A—

Against the Major head "26-A—Agriculture" as amended by the 3rd list of corrections dated the 15th January 1915, substitute the word "whole" for the letter "K" under Punjab, and cancel the connected footnote.

8th List—1-4-16.

26B—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.		whole	whole	whole	whole	whole	whole	K	whole	w
		whole	whole	whole	whole	whole	whole	whole	whole	w
	Archaeological Departments		I							
	Ethnographical Survey	I	I	I	I	I	I	I	I	
	Census	I	I	I	I	I	I	I	I	

For the footnote marked "K" at the foot of the page substitute the following—

"(k) The whole; except the salaries of the camel specialist and his establishment."

9th List—15-1-15

33—FAMINE RELIEF.	Lance of Treasure	I	I	I	I	I	I	I	I	I
	(2) Discount on Bills									
	(3) Loss by exchange									
		M	whole	whole	M	M	M	M	M	M

L.—Imperial.

K.—The whole except the pay and allowances of officers on the cadre of the Civil Veterinary Department and the salaries of the Superintendent, Hissar Cattle Farm, and the Camels Specialist and his establishment.

L.—Items not in excess of Rs 10,000.

M.—The incidence of expenditure under this head will be governed by the orders contained in the Government of India, Financial Department letter No 1674-A, dated 20th March 1907.

X.—The whole except the cost of stationery supplied to officers of Imperial Departments.

Major Head	Minor or Detailed Head	PROVINCIAL SHARE.								
		Central Provinces	Burma	Assam	Bengal	Bihar and Orissa	United Provinces of Agra and Outh	Punjab	Madras	Bombay
35—REDUCTION OF AVOIDANCE OF DEBT		M		.	M	M	M	M	M	M
38—STATE RAILWAYS	Jorhat Railway			whole						
40—SUBSIDIZED COMPANIES	Lanl									
41—Miscellaneous Railways Expenditure	Surveys	N	N	N	N	N	N	N	N	N
41—CONSTRUCTION OF RAILWAYS										
42—IRRIGATION—MAJOR WORKS					(S)	(S)	(P) whole			
43—MINOR WORKS AND NAVIGATION		whole	whole	whole			whole	whole (Q)	whole	
45—CIVIL WORKS (Q)		whole	whole	whole	whole	whole	whole	whole (I)	whole	

M.—The incidence of expenditure under this head will be governed by the orders contained in the Government of India Financial Department letter No. 1671 A., dated 20th March 1927.

N.—The whole except in cases in which the outlay is specially incurred from Imperial funds. Provincial Expenditure under these heads is permitted only under the special orders of the Government of India in regard to each Railway.

O.—Except expenditure on buildings for the use of Imperial Departments and Post Office buildings at Dacca and Dhaka.

P.—Heads showing charges on account of Major Works of which the Government is providing interest on capital outlay from Imperial funds on all Minor Works and Navigation of which Capital and Revenue accounts are kept.

Q.—Works classified as Provincial in 1904-05.

R.—Expenditure chargeable to this head on account of interest on Capital and Revenue Loans.

S.—Except interest on Debt classified as Imperial in 1911.

Chapter 67.—Municipal, Cantonment, District, and other Local Funds.

Municipal Funds	1377	Overdrawal of Balances	1387A
Cantonment Funds	1382	Annual Accounts—	
District Funds	1384A	<i>Publication prescribed</i>	1388
Other Local Funds	1385	<i>Municipalities</i>	1390
Annual Report	1387	<i>Local Funds</i>	1391

Form of Annual Account of Municipalities	Annexure A
List of Local Funds whose accounts are shown in F R A.	" B
Classification of accounts of Local Funds	" C

1376. When revenue derived from special sources is devoted to special objects and not to the general purposes of the Administration, whether Imperial or Provincial, the revenue so derived forms a Local Fund. The revenue and expenditure of these Funds are almost invariably under the control of a local authority except in a few cases where the funds are administered by Government officers in an *ex officio* capacity, e.g., funds relating to village police. For the purpose of this chapter, Local Funds have been classed as under (1) Municipal Funds, (2) Cantonment Funds, (3) District Funds, (4) Other Local Funds.

The accounts of all Local Funds remain outside the general accounts.

Municipal Funds.

1377. The details of the accounts of these funds are excluded from the Government books, but the amounts received into the Treasury and paid out of it on account of these funds are recorded under a separate debt head, viz., "Municipal Funds," without specification of details.

1378. This order does not affect the system of audit and record in force in any province under Government orders where the Accountant General audits and classifies the Municipal accounts in detail he will continue to do so, although the compilation must necessarily be separate from the Government accounts, or connected with it only through the remittances to and from the Treasury.

1 For rules regarding the use of Service Stamps on correspondence about the affairs of Municipalities, see note 2 Article 272.

1379. The receipts and payments of each fund are reported in the Treasury accounts, and from them will be posted in a Broad-sheet, showing—

For the receipts

- 1 Name of Municipality
- 2 Twelve monthly columns
- 13 Total receipts
- 14 Balance on April 1st.
- 15 Grand Total

For the payments

- 1 Name of Municipality
- 2 Twelve monthly columns
- 14 Total payments
- 15 Balance on March 31st.
- 16 Grand Total

1380. The amounts in the twelve monthly columns should be posted from the entries in the *plus* and *minus* memoranda of the Treasury Officers.

after these have been checked by the district auditors who should also check the balances of the memoranda so as to guard against any fund overdraw in the account. The provincial total must be compared monthly with that in the detail book.

1381 Municipalities and similar Corporations should not be allowed to delay re payment of their share of any charges incurred on their account by Government. There is nothing unreasonable in requiring a Corporation to pay in advance its estimated share of any service to be rendered by the Provincial Government (as Municipalities now do for Public Works), and still less in demanding that, when a service has been rendered, it should pay over its share of the cost at the same time as Government will have to pay for it. If it is absolutely necessary to charge the whole cost, in the first instance, to Government, the recovery from the Corporation, when effected, should be credited to the appropriate head, being brought to account, if possible, by deduction from the service head originally charged.

In one Province local Corporations have to pay for medicines supplied and their liability cannot be accurately known till the final Exchange Account with the Military Department has been received. Here it is recommended that the local Corporation shall pay in March a sum roughly estimated as the value of the medicines which will be credited under Suspense Account pending receipt of the Military bill. Any over recovery will be re adjusted in the new year.

Cantonment Funds

1382 The transactions, are recorded in the Government Debt transactions of Local Funds—other Debt head "Deposits" and the accounts are audited locally by the Examiner or Inspector of Local Funds Accounts. A broadsheet will be, however, maintained by the Accountant General in the form similar to that prescribed in Article 1379.

1383 and 1384 Cancelled

District Funds

1384A The transactions of these Funds, including their debt transactions, are recorded in Government accounts under the Debt head "Deposits of Local Funds—District Funds."

1384B The audit of these accounts is generally conducted locally, in the District Funds in Burma, Ajmer, but their accounts. Where the local rate schedules showing the receipts in sufficient details and vouchers in support of payments must be furnished to the Accountant General along with the Treasury Accounts, in order that the Accountant General may keep up a subsidiary account of these Funds. If payments are made on cheques, they should be sent with the Treasury accounts in support of the debits.

Monthly Compilation

1384C Where the Accountant General does not audit the District Fund accounts, it is not necessary for him to undertake a monthly compilation of these accounts in his office. But if the Local Government

desires such a compilation to be made in his office, it should be undertaken

Annual Compilation.

1384D The Government of India have ordered that the transactions of the District Funds should be shown in a separate Appendix in the Finance and Revenue Accounts in the same detail as used to be shown when they were included in General accounts. To enable the Comptroller General to prepare the Appendix, each Accountant General should furnish him, not later than 30th November each year, with a consolidated account for the preceding year of all District Funds in his province. Where the Accountant General does not compile the monthly account, he should obtain from each Administrator of the Fund an annual account, and consolidate them into one for the whole province. The form of the consolidated annual account, as also the forms of the subsidiary account which should be forwarded with it are given in Annexure D

Verification of Balance

1384E The closing balance in the annual account received under the foregoing rule must agree with the closing balance in the Accountant General's ledger under the head "Deposits of Local Funds—District Funds," except to the extent of uncashed cheques and receipts not paid into the Treasury during the year. The total receipts and total outgoings in the annual account may not always agree with the corresponding receipts and payments in the Accountant General's books because of the book adjustments in the District Board's accounts e.g., a recovery of service payment is shown as a receipt in the Treasury accounts whereas it is adjusted in the District Board's accounts by deduction from charges similarly a refund of receipt is shown in the Treasury account as a payment whereas it is adjusted in the Board's account by deduction from receipts

Public Works Receipts and Expenditure

1384F The total expenditure incurred by the Public Works Department on behalf of the District Funds and the receipts collected by Public Works officers will be passed on by the Examiner of Public Works Accounts each month through exchange account to the Civil Accountant General concerned for adjustment against the balances of the Funds. A statement should accompany the Exchange account showing the transactions of each Fund separately. The Accountant General will communicate the net addition to or deduction from the balance of each Fund to the Treasury Officer of the District for correcting his memorandum and to the Administrator of the Fund. Where the Accountant General compiles the monthly accounts he should obtain from the Examiner of Public Works Accounts the detailed account working up to the debit and credit in the Exchange account for purposes of his monthly compilation and where such compilation is made in the office of the District Boards arrangements should be made by which the details of transactions in the Public Works Department on account of District Boards are intimated to the Administrators

after these have been checked by the district auditors who should also check the balances of the memoranda so as to guard against any fund overdraw ing the account The provincial total must be compared monthly with that in the detail book

1381 Municipalities and similar Corporations are not to delay re- to delay re- by Govern to pay in ac Provincial Government (as Municipalities now do for Public Works), and still less in demanding that, when a service has been rendered it should pay over its share of the cost at the same time as Government will have to pay for it If it is absolutely necessary to charge the whole cost, in the first instance, to Government, the recovery from the Corporation, when effected, should be credited to the appropriate head, being brought to account, if possible, by deduction from the service head originally charged

In one Province local Corporations have to pay for medicines supplied and their liability cannot be accurately known till the final Exchange Account with the Military Department has been received Here it is recommended that the local Corporation shall pay in March a sum roughly estimated as the value of the medicines which will be credited under Supplies Account pending receipt of the Military bill Any over recovery will be re-adjusted in the new year

Cantonment Funds

1382 The transactions of these funds including their Debt transactions are recorded in the Government accounts under the Debt head 'Deposits of Local Funds—other Funds—Cantonment Funds' and the accounts are audited locally by the Examiner or Inspector of Local Funds Accounts A broadsheet will be, however maintained by the Accountant General in the form similar to that prescribed in Article 1379

1383 and 1384 Cancelled

District Funds

1384A The transactions of these Funds, including their debt transactions, are recorded in Government accounts under the Debt head "Deposits of Local Funds—District Funds"

1384B The

If audit system does not prevail, separate schedules showing the receipts in sufficient details and vouchers in support of payments must be furnished to the Accountant General along with the Treasury Accounts, in order that the Accountant General may keep up a subsidiary account of these Funds If payments are made on cheques, they should be sent with the Treasury accounts in support of the debits

Monthly Compilation

1384C Where the Accountant General does not audit the District Fund accounts it is not necessary for him to undertake a monthly compilation of these accounts in his office But if the Local Government

prescribe in respect of them the same forms and rigidity of audit that are necessary in respect of ordinary Government Revenue and Expenditure

1386B In sanctioning a Local Fund, the Government ordinarily prescribes what revenue and receipts are to be credited to it, what kinds of expenditure are to be admitted against it, and who will be the controlling authority. The Government may, for each such fund, lay down as wide limits as it pleases for the

and of the Controlling Officer

it is the duty of an Audit Office

any discretion exercised within them. But he should require in respect of all items of the account sufficient information, either in the form of vouchers or in some other way, to show that the receipts and expenditure are within the permitted discretion

1386C In the case of any Local Funds administered by Government Officers regarding which orders of the above kind have not been issued the ordinary rules of Government audit should *prima facie* be applied. But as that would in most cases involve an unnecessary amount of labour and record, it is desirable that orders should be obtained limiting the Audit Officer's functions of audit to what is really necessary to ensure that the funds are spent in the way and for the purpose intended by the Government which in such cases usually desires to leave with the Administering and Controlling Officers a much wider discretion than is possible in regard to purely public money raised by taxation and the like

1386D In regard to Local Funds placed under the control of Committees or Boards, the rules of the constitution of the fund are usually sufficiently elaborate and ordinarily have the force of law, and in such cases it is not the business of the Audit Officers of their own motion to apply any audit in respect of them. The law and rules however usually contain some direction upon which the Local Government acts to direct and institute an audit

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1387. The provisions of Article 1384I apply to these Funds also

Overdrawal of Balances

1387A No Local Fund is allowed to overdraw the balance at its credit without special sanction which can only be given by the authority and within the limitation specified below —

In the case of unavoidable overdrafts. The Local Government may sanction out of its own Budget grants a contribution which would be adjusted under proper service local. When this amount is recovered in a later year it should be treated as a Provincial item of revenue. If the Local Government cannot afford a contribution the Government of India may be moved to sanction an overdraft which will come out of the general cash balances and will in no degree affect Provincial revenues.

In the case of District Boards the Local Government will be competent to sanction an overdraft without reference to the Government of India when, owing to widespread distress the instalments of any local cess

Budget.

1384G. In regard to the scrutiny of the Budget Estimate of the District Funds, the Accountant General should render such assistance as may be required by the Local Government.

Broadsheet.

1384H. A separate form is required upon which the financial position (*i.e.*, the net debit or credit balance on the Government books) of each District Fund may be readily worked out. In this form a column should be assigned to each Fund and the headings in the margin would be:

Receipts.	Expenditure.
Opening balance 12 Months, one line for each Total receipts Grand Total	12 Months, one line for each Total expenditure Closing balance. Grand Total.

The opening balance being entered in ink, the total receipts and expenditure of each month will be posted from the detail book. As the only object in striking balances at the end of each month would be to ascertain that no Local Fund has overdrawn its account, it need be done (in pencil) only in those cases in which the figures do not render it evident at first sight that the balance is on the credit side. But balances should in any case be struck (in pencil) at the end of every half year.

Annual Report.

1384I. The Accountant General will submit to the Local Government a yearly statement of the total income, total expenditure, and the balance of each Fund upon his books with a few brief remarks upon the finance of each, with the object of showing (1) that each fund is solvent, (2) that it is applied to the purpose for which it is intended, (3) that it is not overlooked, but is being fully utilised, (4) that its continuance is expedient.

Other Local Funds.

1385. The transactions of other Local Funds upon the Government books are brought to account in detail, *i.e.*, the receipts are paid into the Treasury with specification of their particulars, and the expenditure drawn from it upon vouchers which describe its nature.

1. When a Local Fund is of a private nature, and no account or audit of it is required at the hands of the Accountant General (*e.g.*, a library or museum fund administered entirely by a Curator), the account may be kept under the rules for pecuniary deposits.

1386. The totals of the receipts and charges of these will be taken to the Debt head "Deposits of Local Funds—other funds", and the particular balance of each fund will be worked out in the manner prescribed in Article 1384H.

1386A. The accounts of Local Funds administered by Government officers should be audited, but it is not necessary for the Government to

1392. A list of the Local Funds referred to, of which an annual account is to be made, is given in Annexure B. They are intended to include all revenue and expenditure upon local objects administered by Government, or its officers, or by bodies constituted under special laws, except—

(1) Municipalities and District Funds which are otherwise provided for* under Articles 1390 and 1391.

(2) Transactions based upon petty trusts or voluntary subscriptions

1393 The classification of receipts and disbursements of these Funds is given in Annexure C. This classification for the most part follows that of the Government accounts, but is in one or two places slightly modified (for example, Conservancy and Sanitation are necessarily special subjects of a local account, though they hardly appear in the Government accounts)

1394 In order to make up a combined account of the public revenue and expenditure included under these Funds, it will be necessary for each Accountant General to collect the necessary information and tabulate it under this uniform classification. In most cases the Accountants General already have the necessary details within their own accounts, in some, they exist in public reports (e.g., of Port Trusts), in the few remaining cases, the Accountant General will easily, with the aid of Government, obtain the necessary returns.

1395 The account which should be rendered to the Comptroller General on or before the 30th November should, in each case, open and close with a balance which so far as it represents a balance on the Government books, should be compared therewith, and so far as it represents a balance not on the Government books should agree with that stated upon the accounts published or rendered by the responsible authorities. The balances in this account should not include investments of the Funds, but the nominal value of such investments held by each class of Funds may be shown in foot notes. No account is required from Hyderabad

creditable to District Boards are suspended or remitted and the income of the District Boards undergo a sudden diminution. But this is on the understanding that the overdrafts will be recouped when the suspended cess is realized. These overdrafts, as in the case of overdrafts sanctioned by the Government of India, will not affect Provincial balances, as no contribution will be required from Provincial Revenues to cover them.

The account officers will watch these overdrafts and bring them to the notice of Government as soon as they are noticed by them.

Annual Accounts.

Publication prescribed.

1388. Financial Resolution No. 470, dated 20th April 1882, orders the publication with the Annual Finance and Revenue Accounts of the Government of India of statements showing the receipts and expenditure of all Municipalities, as well as of all Local Funds which are on the books of the Accountants General, in order that a complete account of the whole income and expenditure connected with the administration of the country may be readily available from one source. The transactions of Presidency Municipal Corporations and Port Trusts should be shown separately from those of other Municipalities and Port Funds.

1389. These statements are intended to supplement the information responsible for the correctness of authorities entrusted with the management of the Municipal and other Funds in question.

Municipalities.

1390. The accounts of Municipalities will be in the form given in Annexure A, prescribed by G. I., F. B., No. 2287, dated 1st June 1891. The Local Governments will consolidate these accounts into one statement for each Province and transmit them direct to the Comptroller General so as to reach him not later than the 30th November of the year succeeding that to which they relate for inclusion in the Finance and Revenue Accounts of the year.

District Funds.

1391. The annual account of District Funds will be prepared and submitted to the Comptroller General in the manner laid down in Article 1884D.

Other Local Funds.

1391A. The annual account of other Local Funds is not intended to comprise Funds of a purely voluntary kind—a proviso which excludes the very numerous Dispensary Funds based on local subscriptions, Prize and Scholarship Funds in Government schools mostly based on private endowments, and other similar cases.

1392 A list of the Local Funds referred to, of which an annual account is to be made, is given in Annexure B. They are intended to include all revenue and expenditure upon local objects administered by Government, or its officers, or by bodies constituted under special laws, except—

(1) Municipalities and District Funds which are otherwise provided for under Articles 1390 and 1391.

(2) Transactions based upon petty trusts or voluntary subscriptions.

1393 The classification of receipts and disbursements of these Funds is given in Annexure C. This classification for the most part follows that of the Government accounts, but is in one or two places slightly modified (for example, Conservancy and Sanitation are necessarily special subjects of a local account, though they hardly appear in the Government accounts).

1394 In order to make up a combined account of the public revenue and expenditure included under these Funds, it will be necessary for each Accountant General to collect the necessary information and tabulate it under this uniform classification. In most cases the Accountants General already have the necessary details within their own accounts, in some they exist in public reports (e.g., of Port Trusts), in the few remaining cases the Accountant General will easily, with the aid of Government, obtain the necessary returns.

1395 The account which should be rendered to the Comptroller General on or before the 30th November should, in each case open and close with a balance which so far as it represents a balance on the Government books should be compared therewith, and so far as it represents a balance not on the Government books should agree with that stated upon the accounts published or rendered by the responsible authorities. The balances in this account should not include investments of the Funds, but the nominal value of such investments held by each class of Funds may be shown in foot notes. No account is required from Hyderabad.

Annexure A.

(See Article 1390.)

ANNUAL ACCOUNT OF THE

MUNICIPALITY.

Account of Receipts and Disbursements for the year ending 31st March 191 .

RECEIPTS.		R a. p.	R a. p.	R a. p.
By Balance in hand at the close of last year . . .		...	...
REVENUE.				
<i>A.—Municipal Rates and Taxes—</i>				
1. Octroi less refunds				
2. Tax on Houses and Lands				
3. Tax on Animals and Vehicles				
4. Tax on Professions and Trades				
5. Tolls (on Roads and Ferries)				
6. Water-rates				
7. Lighting-rate				
8. Conservancy (including Scavenging and Latrine Rate)				
9. Other taxes				
<i>B.—Realisation under Special Acts—</i>				
1. Pounds				
2. Hackney-carriages				
3. Others				
<i>N.B.—Judicial fines under Special Acts should be credited under "Fines" below</i>				
<i>C.—Revenue derived from Municipal property and powers apart from taxation—</i>				
1. Rents of lands, houses, serais (rest houses), dāk-bungalows, etc.				
2. Sale-proceeds of lands and produce of lands, etc.				
3. Conservancy Receipts (other than taxes and rates)				
4. Fees and Revenue from Educational Institutions				
5. Fees and Revenue from Medical Institutions				
6. " " Markets and Slaughter-houses				
7. Fees and Revenue from Tramways				
8. Other fees (to be specified)				
9. Fines under Municipal and other Acts				
10. Interest on Investments				
11. Premium on Loans				
<i>D.—Grants and Contributions (for general and special purposes)—</i>				
1. From Government				
2. From Local Funds				
3. From other sources				
		Carried over		

*Against each of these heads show separately receipts for (a) General, (b) Educational, (c) Medical.

Annexure A—continued.

ANNUAL ACCOUNT OF THE

MUNICIPALITY.

Account of Receipts and Disbursements for the year ending 31st March 191 .

RECEIPTS—contd.	R a p	R a. p.	R a. p.
REVENUE—contd			
Brought forward .			
<i>E.—Miscellaneous—</i>			
1. Recoveries on account of services rendered to private individuals			
2. Other items			
Total Revenue .			
<i>F.—Extraordinary and Debt—</i>			
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank . . .			
2 Loans from Government			
„ raised in the open market			
3 Realisations of Sinking Fund for repayment of loans			
4 Advances—(a) Permanent			
(b) Other			
5 Deposits			
	Total .		
	Total Receipts .		
	GRAND TOTAL .		

Annexure A—continued

ANNUAL ACCOUNT OF THE

MUNICIPALITY

Account of Receipts and Disbursements for the year ending 31st March 191

DISBURSEMENTS		R	a	p	R	a	p.	R	a	p
EXPENDITURE										
<i>A.—General Administration and Collection Charges—</i>										
1	General administration (a) (Office Establishment, Inspection Honorary Magistrates' Establishment, etc.)									
2	Collection of taxes, including Bonded Warehouses (Establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.)									
3	Collection of tolls on roads and ferries									
4	Survey of Land									
5	Refunds (other than Outroi)									
6	Pensions and Gratuities									
7	Annuities									
<i>B.—Public Safety—</i>										
1	Fire (Establishment, purchase of fire engines, buckets repairs)									
2	Lighting (Establishment, purchase of lamps and oil repairs, etc.)									
3	Police (Establishment, purchase of clothing, lanterns etc., repairs to outposts)									
4	Rewards for destruction of wild animals and snakes									
<i>C.—Public Health and Convenience—</i>										
1	Water supply { Capital outlay Establishment, repairs, etc.									
2	Drainage { Capital outlay Establishment repairs, etc.									
3	Conveyance (including road cleaning and watering) and latrines									
4	Hospitals and Dispensaries									
5	Plague Charges									
6	Vaccination									
7	Markets and Slaughter-houses									
8	Pounds									
9	Dak Lunglows and Serais									
10	" " " " " " Gardens and Experi-									
10A	" " " " " "									
11	" " " " " "									
12	Public Works (i)									
(i)	Establishment (b)									
(ii)	Building (c)									
(iii)	Roads									
(iv)	Stores (e)									
(v)	Miscellaneous works									
Carried over										

- (a) It must be clearly understood that under these heads only such general charges are to be shown as cannot be properly shown under any of the other heads. Wherever establishment is employed, or works are constructed for a particular purpose only, charge would be shown under the head to which that purpose belongs and not under these heads.
- (b) If the Public Works Establishment be employed partly upon works connected with any of the other heads, the share of the charges debitable to those heads should be shown of the other heads and not under this head.
- (c) Cost of special works, e.g., for water works shall be shown under the head to which buildings or stores only will be shown here as of the other heads.

Annexure A—continued.

ANNUAL ACCOUNT OF THE

MUNICIPALITY.

Account of Receipts and Disbursements for the year ending 31st March 191 .

DISBURSEMENTS—contd	R a p	R a p	R a p
EXPENDITURE—contd			
Brought forward			
<i>D—Public Instruction—</i>			
1 Schools and Colleges			
2 Contributions			
3 Libraries, Museums, Menageries, etc . .			
<i>E—Contributions—</i>			
(For general purposes) (d)			
<i>F—Miscellaneous—</i>			
1 Interest on loans { Previous years . .			
{ Current year			
2 Discount			
3 Actual cost of works done for private individuals			
4 Other items			
Total Expenditure			
<i>G—Extraordinary and Debt—</i>			
1 Investments—			
(a) In Securities (other than for Sinking Fund)			
(b) In Savings Bank			
2 Payments to Sinking Funds			
3 Repayments of Loans			
4 Advances—			
(a) Permanent			
(b) Other			
5 Deposits			
Total			
Total disbursements			
Closing Balance			
Grand Total			

(d) Contribution should be classified according to the object for which they are made e.g., for schools under D—Public Instruction, etc. a contribution not made for any particular purpose or for purpose for which no separate head is provided, should be charged under this head.

Annexure A—concluded.

ANNUAL ACCOUNT OF THE MUNICIPALITY.

*Account of Receipts and Disbursements for the year ending
31st March 191 .*

<i>Memorandum of Liabilities and Claims.</i>							<i>R a p.</i>	<i>R a, p</i>
<i>Liabilities—</i>								
Balance of loans		
Less balance of Sinking Funds		
Net balance of Loans		
Deposits		
<i>Claims—</i>								
Advances Recoverable		
Net amount of Debt		

Memorandum of Investments.

<i>Description of Securities</i>	<i>Nominal amounts</i>
	<i>R</i>

Annexure C.

Classification of Accounts of Excluded Local Funds (See Article 139B)

RECEIPTS.

LAND REVENUE	MEDICAL.
Income from land, the property of the funds	Hospital receipts (including sale of medicines)
STAMPS.	MINOR DEPARTMENTS
Sale of stamps (a)	<i>Agriculture.</i>
EXCISE	Public gardens
License fees and duties.	Public exhibitions and fairs
PROVINCIAL RATES	<i>Scientific</i>
Rates and cesses on lands.	Museums.
Miscellaneous.	<i>Sanitation</i>
ASSESSED TAXES.	Conservancy tax and fees
Taxes upon houses	Sales of manure, etc
Licenses on trades and professions	<i>Water-supply</i>
Chowkidari tax.	Sale of water
Octroi &c	Other receipts.
Miscellaneous (including taxes on horses and carriages).	SUPERANNUATIONS
REGISTRATION.	Contributions towards pensions, etc
Fees and Miscellaneous (a)	MISCELLANEOUS.
INTEREST	Sales of old materials
Interest on Government Securities and other investments	Sales of land and houses
POLICE	Contributions (including grants-in-aid from Government)
Fees, fines and forfeitures	Rents of houses
Unclaimed property	Sales of fruit, grass, etc
Miscellaneous (including cattle-poul receipts)	Miscellaneous.
MARINE.	PUBLIC WORKS
Hire of vessels	Tolls and ferries.
Sale-proceeds of vessels and stores	Miscellaneous
Pilotage receipts.	DEPOSITS AND ADVANCES
Other fees and dues	Loans from Government
EDUCATION.	Loans by Public Institutions.
School fees.	Sale-proceeds of investments.
Miscellaneous.	Bank account (b)
	Other deposits and advances.

(a) Receipts of Local Funds only. (b) Where such is held in the name of the Government.

Annexure C—continued.

DISBURSEMENTS

REFUNDS

Refunds of taxes
Miscellaneous refunds

CHARGES OF COLLECTION OF REVENUE.

Excise establishments
Rate and cess collecting establishments
Other collecting establishments

INTEREST

Interest upon debt

GENERAL ADMINISTRATION

Establishments engaged in general management and accounts
Contributions towards establishment in Government offices

LAW AND JUSTICE

Criminal Courts
Jails

POLICE

Executive force
Village Police
Miscellaneous (including cattle pounds)

MARINE

‘ ‘ ‘ ‘

Miscellaneous

EDUCATION

Inspection
Colleges and schools
Scholarships and prizes
Grants in aid.
Miscellaneous

MEDICAL

Professional establishment
Hospitals and dispensaries
Vaccination
Medical schools

MINOR DEPARTMENTS

Public gardens (establishment and other charges)
Cemeteries (establishment and other charges).
Public fairs and exhibitions
Conservancy (establishment and other charges)
Water supply (establishment and other charges)
Statistical establishments

SUPERANNUATIONS

Pensions and gratuities

MISCELLANEOUS

Rents, rates and taxes
Petty establishments
Miscellaneous

PUBLIC WORKS

*Supervising establishment, tools and plant
Stock not chargeable to any particular work*

Original works—

Buildings
Roads
Port appliances
Other works

Maintenance and repairs—

Buildings
Roads
Port appliances
Other works

Petty construction and repairs

DEPOSITS AND ADVANCES

Repayment of loans from Government
Repayment of loans from the public
Investment in Government Securities or otherwise
Stock account.
Other deposits and advances

Annexure D—continued.

RECEIPTS—concl'd.

HEADS.	Details by Provinces.	TOTAL.
REVENUE—concl'd.		
Brought forward .		
Minor Works—		
Local Canal Receipts		
Civil Works—		
Rent of buildings and lands (other than Nazul)		
Sale of buildings and lands (other than Nazul)		
Sale of stores and materials . . .		
Canal and ferry receipts		
Tolls on roads		
Contributions		
Staging bungalow fees		
Serai (Rest house) fees		
Miscellaneous		
TOTAL REVENUE .		
Debt, Deposits and Advances—		
Loans from Government		
Loans from the Public		
Sale-proceeds of investments . . .		
Deposits		
Advances		
TOTAL DEBT, DEPOSITS AND ADVANCES		
TOTAL RECEIPTS .		
OPENING BALANCE		
GRAND TOTAL .		

Annexure D—continued.

CHARGES—

HEADS	Details by Provinces	TOTAL.
EXPENDITURE		
<i>Refunds—</i>		
Land Revenue		
Local Rates		
<i>Land Revenue—</i>		
Charges of District Administration .		
Miscellaneous		
<i>Local Rates—</i>		
<i>Interest—</i>		
Interest on Loans		
Other items		
<i>General Administration—</i>		
General Establishment of Local Funds		
<i>Police—</i>		
Cattle pound charges		
Refunds		
<i>Ports and Pilotage—</i>		
Subsidies to steam boat companies .		
<i>Education—</i>		
Grants to Universities		
Inspection		
Schools, General—		
High Schools		
Secondary „		
Primary „		
Schools, special—		
Training Schools		
Technical „		
Grants in aid		
Scholarships		
Miscellaneous		
Refunds		
Carried over .		

Annexure D—continued.

CHARGES—contd

HEADS	Details by Provinces	TOTAL
EXPENDITURE—contd.		
Brought forward .		
<i>Medical—</i>		
Medical Establishment . . .		
Hospital and Dispensaries . . .		
Sanitation charges . . .		
Medical Schools . . .		
Plague charges . . .		
Other charges . . .		
Refunds . . .		
<i>Minor Departments—</i>		
Public Exhibitions and fairs . .		
Veterinary and Stallion charges . .		
Experimental cultivation . .		
Botanical and other public gardens .		
Provincial Statistics . . .		
Miscellaneous . . .		
<i>Superannuations, etc—</i>		
Pensions . . .		
Gratuities . . .		
Donations to Service Funds . .		
<i>Stationery and Printing—</i>		
Purchase of Stationery . . .		
District Board Presses . . .		
Printing at private presses . . .		
Lithography . . .		
<i>Miscellaneous—</i>		
Rewards for destruction of dogs, wild animals, and snakes . .		
Donations for charitable purposes .		
Contributions . . .		
Petty Establishments . . .		
Miscellaneous and unforeseen charges .		
Miscellaneous refunds . . .		
<i>Famine Relief</i> . . .		
<i>Railways—</i>		
Interest on loans borrowed for Railway purposes . . .		
Repayment of do do . . .		
Construction of Railways charged to Revenue . . .		
Miscellaneous Railway expenditure .		
Carried over .		

Annexure D—continued.

CHARGES—concl'd.

HEADS.	Details by Provinces.	TOTAL.
EXPENDITURE—concl'd.		
Brought forward .		
<i>Minor Works—</i>		
Works		
Repairs		
Tools and plant		
Establishment		
<i>Civil Works—</i>		
(a) Buildings—		
New Works		
Repairs		
(b) Communications—		
New Works		
Repairs		
(c) Other Public Improvements—		
New Works		
Repairs		
(d) Establishment		
(e) Tools and plant		
(f) Other Charges		
TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME.		
<i>Railway Construction met from borrowed funds</i>		
<i>Debt, Deposits and Advances—</i>		
Repayment of loans from Government .		
Do do the public .		
Investments		
Deposits		
Advances		
TOTAL DEBT, DEPOSITS AND ADVANCES .		
TOTAL CHARGES .		
CLOSING BALANCE .		
GRAND TOTAL .		

Annexure D—continued.

No. (1)—Detailed account showing the Revenue Receipts, Working Expenses and other expenditure on account of District and Local Boards' Railways in India during the year 191 -1 .

HEADS	Details by Railways	TOTAL
<i>Gross Receipts—</i>		
Coaching Traffic Earnings . . .		
Goods do . . .		
Miscellaneous and Suspense . . .		
TOTAL GROSS RECEIPTS .		
<i>Working Expenses—</i>		
Maintenance of way, works and stations		
Locomotive Expenses . . .		
Curriage and Wagon Expenses . .		
Traffic Expenses . . .		
General charges, miscellaneous and sus- pense . . .		
TOTAL WORKING EXPENSES .		
NET RECEIPTS .		
<i>Other Expenditure—</i>		
Interest on loans borrowed for Railway purposes		
Repayment of do do		
Net Gain or Loss to the Board . .		
Capital at Charge, 31st March 191 .		
Percentage of net receipts on Capital Outlay (191) . . .		
Percentage of net receipts in—		
191 -1 . . .		
191 -1 . . .		
191 -1 . . .		
191 -1 . . .		

Annexure D—continued

No (2)—Detailed account of Miscellaneous Railway Expenditure of District and Local Boards in India for the year 191 -1

Details

Amount

No (3)—Account of Expenditure on Railway Construction by Local Boards in India during and to end of the year 191 -1

HEADS	Details by Railways	TOTAL
<i>During the year 191 -1 .</i>		
Outlay charged to Revenue .		
„ met from borrowings from the public		
„ „ „ „ Government .		
TOTAL		
<i>To end of the year 191 1</i>		
Outlay charged to Revenue .		
„ met from borrowings from the public		
„ „ „ „ Government		
TOTAL .		

Annexure D—continued

No. (1) — *Classification of Expenditure by Public Works Officers on account of District and Local Boards on Civil Buildings—Works.*

[illegible]

No (5) ---*Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Repairs to Civil Buildings*

[illegible]

Annexure D—continued

No (7) — *Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Repairs to Roads and other Works of Communication.*

	Total
Provinces	
METALLED ROADS	Bridged and drained throughout Partially bridged and drained
UNMETALLED ROADS	Bridged and drained throughout Partially bridged and drained
Roads	Banked and surfaced with "muraam or gum ar material, but not drained" Banked, but not surfaced partially bridged and drained Cleared partially bridged and drained Cleared only
	Boat bridges and ferries
	Accommodation for travellers
	Arboriculture
	Miscellaneous
	Grand Total
	Deduct—Outlay from Contributions
	Net Total

Chapter 68.—Subsidiary Account of Special Loans

General	1396	Periodical Account	1410
Issue of Loan Money	1400	Sinking Fund	1412
Subsidiary Loan Register	1403	Audit of Receipts	1413
Loan Expenditure by P W Dept	1405	Default	1414
Payments in Discharge of Loan	1408	Annual Returns	1415

General

1396 Sums of money are occasionally advanced to Corporations and to individuals by Government for special reasons and on conditions which are generally stated in full in the orders sanctioning the advances. The following general instructions must be taken as supplementary to those special conditions, they do not apply to house building and other advances made under standing rules.

1397. These loans may be of several kinds, they may bear no interest or they may bear an excessive nominal rate, part being carried to credit of a Sinking Fund. they may be repaid by fixed annual instalments including interest or the instalment of repayment may be in addition to interest, they may be repaid by periodical instalments of not less than a fixed sum, or the condition of repayment may only be the clearing of the loan in fixed time.

1398 For each class of loans a separate minor head will be opened in the accounts subordinate to the major heads "R—Imperial Advance and Loan Account" and "R R—Provincial Advance and Loan Account". These heads will be debited with the advances and credited with the repayments which appear in the accounts of each month.

1399 Advances and loans of public money may be made by Local Governments and Administrations without reference to the Government of India within the limits and conditions laid down in Chapter 8.

Issue of Loan Money

1400 The following are the rules under which payments may be made —

Article 1400, page 724

It is the following

See note under 14

he has not one account but the amount is available out of the loan and General that the amount is available out of the loan funds and has been placed in a separate account by the

Accountant General so as to be available for the proposed expenditure.

This "separate account" will be opened upon the subsidiary register below prescribed

III.—The Accountant General, before setting apart any part of the loan under the last rule, will ascertain that the Municipality or other body responsible for the loan has assented to the arrangement, or that it is distinctly stated by Government among the terms of the loan.

IV.—Funds spent by any public department or officer under Rule II shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department or officer.

1401. The Government of India desire that the Local Governments will watch the progress of outlay on all works constructed by departmental agency out of such loans and take notice of any tendency to an excess and check it in due time as far as possible. If it is found that outlay in excess of the sanctioned loan is inevitable, the Local Governments should promptly review the whole financial situation, and, if the loan does not pertain to the Provincial Loan and Advance Account, apply for an increase to the loan in good time, to admit of consideration by the Government of India whether the loan shall be increased or not.

1402. The Accountant General should not take any objection to advances from the Provincial Loan and Advance Account so long as the gross amount shown in the statement of annual allotments sanctioned by the Government of India for loans and advances is not exceeded and funds are not transferred from any other class to Class III (Article 140), without the previous sanction of the Government of India. The Local Government is entirely responsible for seeing that the estimated recoveries are duly effected. The Accountant General should, however, furnish the Local Government with full information to enable it to judge from time to time whether there is a risk of any excess over the net amount allotted and, if there is at any time a probability of a large excess in the net outgoings, he should report the fact to the Government of India through the Local Government.

Subsidiary Loan Register.

1403. For these loans, ^{Revenue} except advances under special laws and ~~advances to cultivators~~, two subsidiary Loan Registers will be kept in the

Article 1403, page 725—

(1) For the words "except advances under special laws and advances to cultivators" in lines 1 and 2 of this article, substitute "except Revenue Advances."

(2) Insert the following note under this article:—

"Note—In the case of loans granted to various petty Native States in Bombay which do not exercise any jurisdictional powers, detailed accounts are maintained by the respective Political Agents under the orders of the Local Government."

Form B

Loans repayable by payment into a Sinking Fund

DATE AND VOUCHER		ACCOUNT OF PRINCIPAL		CALCULATION OF INTEREST ON ADVANCES		INTEREST DEMAND					ACCOUNT OF BALANCE			CALCULATION OF INTEREST	
DATE	Voucher	Amount advanced	Balance	Period	Amount	Interest due	Interest realised	Balance	Date	Particulars	Payments into Sinking Fund	Periodical credits on account of interest.	Total Balance	Period	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

1404 The first, second, and fourth sections of the accounts should be filled in as soon as the transactions are reported from the Bank sheet or the Cash Account or the Transfer Entry for the adjustment of the periodical interest on the Deposits of the Sinking Fund is made. The calculation of interest will be made at the same time by the aid of the table in Appendix M. It will be observed that these columns show the interest that will be chargeable on the next periodical day and that the amount of interest deduced upon them is not actually debitable against the borrower until the next periodical day.

1 A loan bears interest for the day of advance but not for the day of repayment

Loan Expenditure by Public Works Department

1405 In cases where the loan expenditure is under special orders to be conducted and controlled by the Public Works Department debits will be communicated by the Examiner in his monthly Account Current for adjustment to debit of the particular loan out of which the expenditure is incurred by transfer credit to the Public Works Department.

1406 The amount will be charged in the subsidiary register above prescribed and will bear interest as though it had been advanced on the last day of the month in which the expenditure was actually incurred by the Public Works Department which month should invariably be quoted in the Account Current in which the debit for the amount appears.

1407. The loans under the above arrangements will stand on the Civil books, the calculation and adjustment of interest on them, together with their recovery, devolve on the Civil Accountant General, and the action of the Examiner is confined to an audit of the outlay incurred and to seeing that the total expenditure is not in excess of the sum granted

It will be understood that these orders, in the peculiar case of works executed by the Public Works Department from a loan made to a Corporation on the special condition that it shall be expended for special purpose under the departmental control, in no way interfere with the procedure for ordinary cases laid down in Financial Department No 3902, dated 31st October 1866, under which a Municipality wishing for the help of the Department in executing ordinary work is to pay over the cost in advance

Payments in Discharge of Loan.

1408. Cancelled

1409. Nothing may be credited as repayment of principal or into the Sinking Fund so long as any sum is due on account of interest unpaid

1 Interest for any half year (or year) is not 'due' until the end of the half year (or year) during which it accrues

Periodical making up of Account.

1410. After all entries up to, but not including, the date on which interest becomes due have been made, a line will be drawn across the page First, the interest account of the past half year must be made up by deducting the amount paid on account of interest from the demand on that account entered in the "Amount due" column, and bringing down "Balance of interest due" Then a calculation must be made of the interest (if any) demandable on overdue interest of the previous half year Lastly, in the case of Register in Form A, the second and third columns of the "Calculation of interest on principal" must be totalled, and the excess of the total of the second over the total of the third carried into the "Amount due" column The total interest due and the total principal due will then be made up, and the account will be opened for a new period The account of the Sinking Fund in Form B will be similarly completed at the same time, the amount of interest due being credited at the end of the period.

1 The form above given will indicate how the account may be made up

2 If interest is payable yearly, instead of half yearly, the account will be made up only once a year

1411 A copy of the account as thus made up, and of the new statement of demand, should be sent to the debtor

Sinking Fund

1412. Moneys paid to a Sinking Fund for repayment of loan should be credited to the head "Deposits of Sinking Funds", and entered in the Register in Form B prescribed in Article 1403 Interest will be allowed on these deposits at the same rate as the loan itself bears The interest payable on these deposits should be credited to the Sinking Fund by deduction from the receipt on account of interest on the loan When the total balance of the Sinking Fund becomes equal to the amount of the loan the credit under "Deposits of Sinking Funds" and the debit under "Loans to Municipalities, etc" should be written off against each other.

Audit of Receipts

1413. The subsidiary register will give the Accountant General the means of seeing that both interest and instalments are repaid at the due date, and in case of delay he should at once address the officer who is in direct communication with the debtor or charged with the administration of the property or of the Corporation to which the loan is made. The debtor should be warned either by this officer, or, if the loan is not on any district account, by the Accountant General, when any payment, either of interest or of principal, is about to fall due from him, but omission to give this warning, of course, gives the debtor no claim to exemption from the consequences of default.

Default.

1414. The occurrence of a default in payment either of principal or of interest, if not immediately remedied, should be reported without delay to the Local Government, and if the loan was sanctioned by the Government of India ~~and has not been brought on the Provincial Loan Account, to that Government also at the Secretary of State and does not~~ *Provincial Account to the Provincial Government*

Annual Returns.

1415. Each Accountant General will submit annually, on the 30th September to the Local Government and the Comptroller General two statements in Form 180 of the loans borne on his books, except loans to Native States, one showing the details of the loans and advances classified according to classes coming under the Imperial Advance and Loan Account, and the other showing the details of those coming under the Provincial Advance and Loan Account. The statements should show separately the details of each loan under each of the classes, Loans to Presidency Corporations, and Loans to Landholders and other Notabilities. Details of loans under special laws, according to the different Acts of Legislature under which they have been granted, should only be given. Advances to cultivators should be shown in lump sums, the land improvement advances being shown separately from those for the relief of agricultural, distress and other purposes. For these the first four columns and the last column of the statement need not be filled in. Before despatch these returns should be agreed with both the ledger and the subsidiary register, the entries in the former should be borne out in all respects by the latter record, and the latter will also check the interest columns of the return.

1415A. For loans to Native States an annual statement will be compiled in Form 180A in two sections A and B showing separately the loans granted for famine and for general purposes remaining unpaid up to the year in respect of which the return is prepared. The loans granted during the year under report being grouped together and shown at the end of the statement. The statement will be submitted by the Accountants General to their respective Local Governments or Administrations by the 1st August.

A statement of loans made by Government to Native States will also be submitted to the Comptroller General in Form 180 by the 15th September.

1416 Accountants General will also submit annually on the 30th September to the Local Government and the Comptroller General a statement in Form 181 of the Sinking Funds or account of the different loans borne on their books. The arrangement in this statement will follow that of Form 180. There will be no record of the progress of the Sinking Fund in the subsidiary register, the interest realised on the securities of the Fund will be credited with the other cash receipts in column 5 of Form 181. If the investment is not exclusively in Government loans bearing interest at 4 per cent, a separate detail should be submitted, showing the rate of interest borne by each part of the investment.

¹ Under Rule 17 of the
dated 1st January 1886
public bodies to the G

1417 As regards loans raised outside the Government accounts no report need be made to Government, but the Accountant General should obtain from local bodies all necessary information to enable him to prepare the statement prescribed in the next Article.

1418 By the 30th November every year each Accountant General should furnish the Comptroller General with a statement of the indebtedness, on 31st March preceding of every Municipality and Local Fund (including Port Trust) in his province in the accompanying form. The figures in this statement should agree with the corresponding figures in the annual Municipal statement furnished by the Local Government under Article 1390.

*Annual Statement of Loans under the Local Authorities Loans Act 1879,
for the year 19*

Name of Local Body	Purpose of Loan	Authority for Loan	Amount of Loan sanctioned	Rate of Interest	TOTAL AMOUNT OWING AT THE CLOSE OF THE YEAR		THE SACTIONS DURING THE YEAR	
					To Govern- ment	To the Public	Borrowed	Repaid

Article 1418 page 730—

Delete the words 'under the Local Authorities Loans Act 1879'
from the heading of the annual statement prescribed under this article

1st List—1 & 14

1418A The Government of India have desired that Local Government should make arrangements for a yearly examination of the Sinking Funds constituted for the repayment of loans raised by local bodies. The Accountant General should certify annually not later than 30th November that the Sinking Fund formed for the repayment of each loan or the General Sinking Fund constituted for the liquidation of the entire debt contains the amount which would have been accumulated if the rate of interest originally assumed had been obtained continuously, and the amount of deficiency, if any, should be stated by him. Should the Sinking Fund fall short at any time of the amount which it ought to contain,

the deficiency should at once be made good by the body concerned from its revenue receipts of the year

NOTE.—The rate at which the improvement of the Sinking Fund is to be calculated should not be assumed at a higher rate than 3 per cent, except in the case of loans for comparatively short terms, say up to 15 years

1418B. In submitting his certificate to the Local Government under the preceding Article the Accountant General should bring to notice any unusual depreciation which may have occurred in the investments of a Sinking Fund, but it is not necessary to make a valuation of all such investments on every occasion as fluctuations of value which appear to be due to temporary causes may be disregarded. A copy of the certificate sent to the Local Government should be attached to the statement furnished by the Accountant General to the Comptroller General under Article 1418

1418C. By the 30th of November every year each Accountant General is also required to furnish the Comptroller General with a statement of all loans raised under the guarantee of Government by Native States, local authorities, and other public bodies in the following form, the information being obtained from the Local Government

Statement of loans raised under the guarantee of Government by Native States, local authorities, and other public bodies for the year 191 .

By whom raised	How raised	Purpose for which raised	Amount of loan	Authority under which raised	Year in which raised	Rate of interest	When re decmable	Amount outstanding on the 31st March	Extent of guaran tee
1	2	3	4	5		7	8	9	10

1423. The following rules give directions as to the verification required in several cases, and will indicate what is required in the cases not specifically mentioned.,

Local Funds.

1424 The separate balances entered in the subsidiary accounts prescribed in Article 1384H must each year be communicated to (and, if necessary, accepted by) the officers charged with the administration of the Funds

Special Loans.

1425 The Ledger balance should be verified against the outstanding principal of the loan shown in the special loan registers. It should also be stated that the conditions of each loan have been fulfilled and that the balances due at the end of the year (or if, in the case of any loan, another periodical date is fixed for making up the account, then at the last previous date of making up the account) have been communicated to, and not been objected to by, the debtors. This verification should be separately reported to the Local Government

Service Funds.

1426 The balances should be compared and reconciled with those in the account current sent in by the Trustees or Managers. There are sometimes large differences arising from the Trustees crediting in their accounts of the year interest which is not really payable to them till April 1st

1427 and 1428. Cancelled.

Deposits

1429 For deposits which are recorded in detail in registers in Form 32 the total receipts and repayments are posted from that form monthly into the proof sheet, Form 112, prescribed in Article 874. At the end of the year the cross totals of the receipts and repayments posted into the monthly columns of the proof sheet should be made and the balances struck separately for the different districts for each of the four years shown in the form. The balance of the first year will, except for any deposits not allowed to lapse to Government for special reasons, be posted in the column "Credited to Government," and should be compared with the total of the statement of lapses of the district concerned. The balance of the third year should similarly be compared with the total of the clearance register. The grand total of the column, "Balance on 31st March," should be agreed with the Ledger balance of the class of deposits concerned

1430. The balance of personal deposits must be verified by addition of the separate balances shown in the returns for March (as checked by the Account Office), and it must be seen that they are, in each case, certified in the manner prescribed in Article 254

For personal ledger accounts see Article 230

Advances Recoverable and Suspense Account

1431 Rules have already been given (Articles 995 and 1000) for testing the accuracy of the balances brought forward in the objection book and shown in the Broadsheets of balances under "Advances Recoverable" and "Suspense". The ledger balances should be certified to agree with totals of the balances shown in those Broadsheets.

1432 In the case of advances to cultivators and similar advances which do not enter the objection book, the balance should be proved by obtaining from each local officer, who has authority to make such advances, an acknowledgment that the amount outstanding against him in the books of the Accountant General is the same as that shown as recoverable upon the registers and accounts kept by him.

1 In the case of house building advances an annual acknowledgment should be obtained from each officer that he accepts as due from him the balance of the advances.

2 Acknowledgments of advances to meet payments for compensation for land taken up for public purposes should be obtained from the District Officers and the fact mentioned in the Review.

Permanent Advances

1433 The amounts remaining unadjusted upon each district (and other) account in the register (Form 120) must be verified by means of annual acknowledgments from the officers concerned (see Article 78). The aggregate of the outstanding should be made up from the register and tallied with the Ledger balance (Article 925).

Cash Remittances

1434 The balances under the cash remittance heads are composed of credits unadjusted by debits, and debits unadjusted by credits. The details of these unadjusted items should be extracted from the remittance register (Form 119), showing the month to which each item belongs. The net balance of each class of remittances should agree with the balance of the corresponding ledger head. These extracts should be submitted in support of the Review of Balances (Article 1418).

Bills

1435 The verification should be made separately for the four classes, viz., Supply Bills Local and Foreign, and Remittance Transfer Receipts, Local and Foreign.

1436 After the credit of lapsed bills to Government (Articles 897 and 904), the amounts of the outstanding bills should be carried in the issue lists into the balance column. The balances of each year's bills added to the total payments of the same year's bills should agree with the total drawings (in respect of bills of the year just closed) or with the balance outstanding at the end of last year (in respect of bills of the two former years), and this agreement should be complete, both for the whole and for each District or Province drawing.

1437. The forward balances will then be posted into statements (Form 182), of which the totals ought to agree with the Provincial Ledger balances.

1438. The statements will be despatched to the Comptroller General on the 1st September, in anticipation of the Review of Balances.

Remittance Heads.

Articles 1440-A to 1440-E, Page 735—

Introduce the following as new articles :—

Public Works Suspense Balances.

1440A. A separate Review should be compiled of the Public Works suspense accounts affecting grants and it should accompany the Review of Balances prescribed in Article 1411.

1440B. The Public Works Suspense accounts affecting grants are :—

Purchases.

Sales.

Stock.

London Stores

Miscellaneous Advances.

There are also certain subsidiary accounts, *viz.* :—

(a) those subordinate to stock—

Workshop Suspense.

Manufacture of stock.

Land and kilns

(b) those subordinate to Works accounts—

Materials at site.

Balance in Works accounts.

1440C. The remarks in the Review regarding the accounts, Purchases, Sales, London Stores, Miscellaneous Advances, Workshop suspense and manufacture account, should be brief and on the lines indicated for audit in paragraph 1478 of Volume II of the Public Works Code.

Similarly, brief remarks should suffice as regards the accounts—

Land and kiln, Materials at site, Balances in Works accounts

1440D. The important account is that relating to stock. The examination of the stores balances will be taken up in detail during divisional inspections and orders obtained on the separate inspection reports. The Review will thus deal with the provincial figures as a whole and if these seem to indicate larger stocks than are necessary, it will suffice to refer to the inspection reports of the divisions in which the balances are unduly large. If for any reason any such division has not been inspected in the year under report, mention should be made in the Review that special attention will be paid to the matter at the next inspection.

1440E. Any discrepancies that may be noticed in this Review should be watched and their reconciliation reported to the Comptroller General in the Supplementary Reports prescribed for debt head balances in Article 1422 and the note thereunder.

Advances Recoverable and Suspense Account

1431. Rules have already been given (Articles 995 and 1000) for testing the accuracy of the balances brought forward in the objection books, and shown in the Broadsheets of balances under "Advances Recoverable" and "Suspense". The ledger balances should be certified to agree with totals of the balances shown in those Broadsheets.

1432 In the case of advances to cultivators and similar advances which do not enter the objection book, the balance should be proved by obtaining from each local officer, who has authority to make such advances, an acknowledgment that the amount outstanding against him on the books of the Accountant General is the same as that shown as recoverable upon the registers and accounts kept by him.

1 In the case of house building advances an annual acknowledgment should be obtained from each officer that he accepts as due from him the balance of the advance worked out in the Account Office, and the fact that this acknowledgment has been obtained should be mentioned in the Review which should also contain information as to whether instalments in repayment of these advances have been regularly recovered.

2 Acknowledgments of advances to meet payments for compensation for lands taken up for public purposes should be obtained from the District Officers and the fact mentioned in the Review.

Permanent Advances

1433 The amounts remaining unadjusted upon each district (and other) account in the register (Form 120) must be verified by means of annual acknowledgments from the officers concerned (see Article 78). The aggregate of the outstanding should be made up from the register and tallied with the Ledger balance (Article 925).

Cash Remittances

1434 The balances under the cash remittance heads are composed of credits unadjusted by debits, and debits unadjusted by credits. The details of these unadjusted items should be extracted from the remittance register (Form 119), showing the month to which each item belongs. The net balance of each class of remittances should agree with the balance of the corresponding ledger head. These extracts should be submitted in support of the Review of Balances (Article 1419).

Bills

1435. The verification should be made separately for the four classes, viz., Supply Bills, Local and Foreign, and Remittance Transfer Receipts, Local and Foreign.

1436 After the credit of lapsed bills to Government (Articles 897 and 904), the amounts of the outstanding bills should be carried in the issue lists, into the balance column. The balances of each year's bills added to the total payments of the same year's bills should agree with the total drawings (in respect of bills of the year just closed) or with the balance outstanding at the end of last year (in respect of bills of the two former years), and this agreement should be complete, both for the whole and for each District or Province drawing.

1437. The forward balances will then be posted into statements (Form 182), of which the totals ought to agree with the Provincial Ledger balances.

1438. The statements will be despatched to the Comptroller General on the 1st September, in anticipation of the Review of Balances.

Remittance Heads

Articles 1140-A to 1140-E, Page 753.—

Introduce the following as new articles:—

Public Works Suspense Balances.

1440A. A separate Review should be made of the suspense accounts affecting grants and it shall be as prescribed in Article 1411.

1440B The Public Works Suspense accounts shall be—

Purchases.

Sales

Stock

London Stores

" " " "

Workshop Suspense

Manufacture of stock

Land and kilns

(b) those subordinate to Works accounts—

Materials at site.

Balance in Works accounts

1440C. The remarks in the Review regarding the accounts, Purchases, Sales, London Stores, Miscellaneous Advances, Workshop suspense or manufacture account, should be brief and on the lines indicated for Art. 1411 in paragraph 1478 of Volume II of the Public Works Code.

Similarly, brief remarks should suffice as regards the accounts—

Land and kiln, Materials at site, Balances in Works accounts.

1440D The important account is that relating to stock. The examination of the stores balances will be taken up in detail during divisional inspections and orders obtained on the separate inspection reports. The Review will thus deal with the provincial figures as a whole and if these seem to indicate larger stocks than are necessary, it will suffice to refer to the inspection reports of the divisions in which the balances are unduly large. If for any reason any such division has not been inspected in the year under report, mention should be made in the Review that special attention

was

Supplementary Reports prescribed for debt head balances in Article 1422 and the note thereunder.

Advances Recoverable and Suspense Account

1431 Rules have already been given (Articles 995 and 1000) for testing the accuracy of the balances brought forward in the objection books and shown in the Broadsheets of balances under 'Advances Recoverable' and 'Suspense'. The ledger balances should be certified to agree with totals of the balances shown in those Broadsheets.

1432 In the case of advances to cultivators and similar advances which do not enter the objection book, the balance should be proved by obtaining from each local officer who has authority to make such advances, an acknowledgment that the amount outstanding against him on the books of the Accountant General is the same as that shown as recoverable upon the registers and accounts kept by him.

1 In the case of house building advances an annual acknowledgment should be obtained from each officer that he accepts as due from him the balance of the advance worked out in the Account Officer's statement. This should be mentioned in the instalments in repayment of

2 Acknowledgments of advances to meet payments for compensation for lands taken up for public purposes should be obtained from the District Officers and the fact mentioned in the Review.

Permanent Advances

1433 The amounts remaining unadjusted upon each district (and other) account in the register (Form 120) must be verified by means of annual acknowledgments from the officers concerned (see Article 78). The aggregate of the outstanding should be made up from the register and tallied with the Ledger balance (Article 925).

Cash Remittances

1434 The balances under the cash credits unadjusted by debits, and debit tails of these unadjusted items should be extracted from the cash balance register (Form 119) showing the month to which each item belongs. The net balance of each class of remittances should agree with the balance of the corresponding ledger head. These extracts should be submitted in support of the Review of Balances (Article 1419).

Bills

1435 The verification should be made separately for the four classes, viz., Supply Bills Local and Foreign and Remittance Transfer Receipts, Local and Foreign.

1436 After the credit of lapsed bills to Government (Articles 897 and 904), the amounts of the outstanding bills should be carried in the issue lists into the balance column. The balances of each year's bills added to the total payments of the same year's bills should agree with the total drawings (in respect of bills of the year just closed) or with the balance outstanding at the end of last year (in respect of bills of the two former years) and this agreement should be complete both for the whole and for each District or Province drawing.

Local Books

1455. Every original Account Officer is to maintain formal books exhibiting the transactions which pass into his accounts under the following classes of heads —

- (1) *Service heads* —Receipts and payments on account of Revenue and Expenditure of Government
- (2) *Debt heads* —Receipts and payments in respect of which Government becomes liable to repay the moneys received or has claim to recover the amount paid
- (3) *Exchange Account heads* —Receipts and payments to be passed on to the accounts of other Account Officers, and debits and credits by which such items from other officers are brought on the accounts

(1) *Account between India and England*

1456 No entries may pass into these books which have not first appeared in one of the regular monthly accounts, except—

- (1) The ordinary opening and closing entries
- (2) Journal entries or corrections previously sanctioned by the Comptroller General.

1457. Service heads and account between India and England are closed to or by Government (directly or indirectly)

Debt heads are closed to or by balance

Exchange Accounts heads are closed to or by Government

Annual Finance and Revenue Accounts.

1458. The Comptroller General (with the aid of the Accountants General, Military and Public Works Departments) is to draw up, on the basis of the yearly accounts of the original accounting officers, the yearly accounts of the Government as required by the Secretary of State and the House of Commons

Appropriation Report.

Article 1459, page 739—

For "Controllers of Military Accounts" substitute "Controllers of Military Accounts and Controller of Military Supply Accounts" Independent charge

report covering the whole area of the accounts

3rd List—1911

A copy of the statement in Form 34 should also be forwarded to the Comptroller General with the Appropriation Report.

Central Books.

1460. The Comptroller General is to maintain a Central Journal and Ledger posted from the final accounts of each year received from the

Chapter 71.—Resource.

Distribution of Funds	1468	Departmental Balances	1486
Remittances	1469	Small Coin Depots	1487
Telegraphic Remittance Registers	1471	Small Coin Supplies	1490
Advice to Comptroller General	1475	Currency Note Returns	1498
Provincial Resource Estimate	1478	Return of Notes and Cash in Balance	1502
Cash Balance Report	1484	Report on Cash Balances and Re- source Operation	1505
Return of Coins withdrawn from circulation	1484A		
Weekly Reports from Presidency Towns	1485		

Distribution of Funds.

1468. It is a principal part of the duty of an Accountant General to devise all the means which his experience may suggest to reduce and ~~economise the balances in the Treasury~~

Article 1468, page 741—

Substitute "Controller of Currency" for "Comptroller General" wherever it occurs under this article.

3rd List—15 1 15

disposal for the general service of the Empire in accordance with the following rules.—

- (a) On receipt of the Cash Balance Reports the Accountant General will determine what amounts he can place at the disposal of the Comptroller General, and will move them, if necessary, towards the Central Treasuries,—that is, those Treasuries which are conveniently accessible by Railway or otherwise,—or towards Treasuries where there are sufficient trade demands for money to admit of the withdrawal of the surplus to Head Quarters by the sale of bills.
- (b) The amounts thus placed at the Comptroller's disposal will be recorded in the appropriate part of his Report. They are still to be borne upon the Accountant General's balance, and the Accountant General, if necessary, to any other Treasury, with equal or greater convenience, obtain them; but he must always be in a position to render the whole amount at once, if called for by the Comptroller General.
- (c) The Accountant General may not, of his own motion, appropriate any part of the balances thus appropriated.

* The resolution from which this Article was extracted called for minimum aggregate balance for each month necessary for the working and directed the Accountant General to "set forth any practice of the whether Imperial or Provincial, which in his judgment makes a larger necessary than would otherwise be necessary."

original Account Officers, and from such Journal entries as may be sanctioned under Article 1456

1461. In the Central Books, the Service heads, Debt heads, and Account between India and England are opened and closed in the same way as in the Local Books. But the Exchange Accounts are each posted from the accounts of both the original officers concerned, and are closed to balance

1462. A copy of the Central Journal and Ledger, when closed, is sent to each original Account Officer, who should see that his own closing balances agree with those posted in his account in the Central Ledger. For the Public Works Accounts, the Accountant General, Public Works Department, will make this comparison between the Central Books on the one side, and the accounts of his Examiners on the other

Report on Balances.

1463. Each original officer is responsible for the maintenance, either in his own charge or in that of some subordinate officer who is in account with him, of details of the amounts due to or by Government, working up to and agreeing with his balanced heads. He is each year to make a review of the closing balances upon his books, ascertaining if each of them is thus resolved and agreed with the recorded detail, and submits a copy of that review to the Comptroller General (Public Works Examiners through the Accountant General, Department of Public Works)

1464. Each original Account Officer also submits to the Comptroller General a detail of the outstandings upon each of the Exchange Accounts for which he is responsible

1465. The Comptroller General upon the closing of the Central Book draws up a report—

- (1) Agreeing the technical record of the books with the published Finance and Revenue Accounts.
- (2) Reviewing and summarising the reports of the original accounting officers in respect of balances of debt heads, and completing the examination so far as it relates to subjects (e.g., Public Debt) in his own immediate charge
- (3) Examining with the aid of the lists of outstandings of the Exchange Accounts the balances recorded in the Central Accounts under Exchange Account heads

1466. This report is printed and forms part of the annual volume of the Journal and Ledger

Writes-off.

1467. No amounts may be written off from balanced heads to "Government," either upon the Local or upon the Central Books, without a specific order of the Comptroller General, and then only on the ground that the error is one of book keeping only, and should not be debited or credited to a service head as loss or gain of Government. These writes off will be shown in a separate entry (under the head Government) in the annual reviews of the original Account Officers and of the Comptroller General

1472. The last column will be filled up as soon as possible after the end of each month, all remittances cleared or responded to *within the month* being thus written off; the "balance" items (that is, the details of remittances in transit) will be carried down into the next month's register. This balance is to be added to the sum of the cash balances at Treasuries to give the total Provincial balance for the Cash Balance Report.

1473. *of surplus transfers*
Currency *between* *the same form.*

Article 1474, page 743—

For the heading "Advice to Comptroller General regarding Foreign Remittances" below Article 1474 substitute "Advice to Controller of Currency regarding Foreign Remittances."

3rd List—15 1 15

Advice to Comptroller General regarding Foreign Remittances.

1475. In the case of Local Remittances the register is intended for use only as a supplementary check, and the account check prescribed in Chapter 43 must proceed independently of it. In the case of Foreign Remittances, on the other hand, the amounts are written off the account finally under the head "Foreign Remittances," subordinate to "Remittances adjusted on the Central Books", and the adjustment left to the Comptroller General. ~~Head Comptroller General~~

1476. The Accountant General must therefore ~~Remittances Controller~~

(1) telegraph to the Comptroller General all receipts and payments as he receives the advices from the Treasuries, the form of telegram being—

- (1) Foreign Remittance
- (1) (a) Kind of remittance
- (2) Amount
- (3) Name of paying Treasury
- (4) "Currency" or name of Bank
- (If paid through Currency or a Bank)

- (5) Name of receiving Treasury.
- (6) "Currency" or name of Bank.
- (If received through Currency or Bank)
- (7) Date of entry in Local Cash Account.

[N.B.—When Remittances are made by Bank bills, the telegram will continue — "Bill (date)" — the date being the date of the drawing of the bill]

(2) As soon as his Provincial accounts for the month are made up, send the Comptroller General two lists, namely, one of the debits and one of the credits to the head "Foreign Remittances," showing (1) amount, (2) kind, (3) name of paying Treasury or Bank, or Currency, (4) name of receiving Treasury, or Bank, or Currency. These lists will serve the Comptroller General as a check upon the postings made from the telegraphic advices, and they must exactly agree with the entries in the Civil Accounts under "Foreign Remittances."

demands rendered it necessary to recall some of the money, he will apply to the Comptroller General, in the same way as if the demand were for transfer of money from another province. The Comptroller General will always reckon that the Accountant General can, upon demand, supply him with the funds marked as appropriated in his last Cash Balance Report, unless he has given up his claim to any part of them, in accordance with this provision.

- (d) Each Cash Balance Report will afford a new starting point and any amount placed at the disposal of the Comptroller General in the previous report but not taken over by him should be shown again as placed at his disposal.
- (e) No local surplus need be placed at the disposal of the Comptroller General if it is likely to be locally required within the same month. Subject to this consideration, the amount reported each month should nearly represent the excess of the actual over the "minimum" balance.

Remittances.

1469. The Accountant General will be able to direct the movement and supply of funds within his province by watching the Resource Estimates and Cash Balance Reports received from his Treasuries. A scrutiny of the former especially will enable him to arrange beforehand any steps necessary to supply, or withdraw, funds from any Treasury, whether by Remittances or by Bills, or in any other way.

1470. The form on which remittances are most conveniently ordered is a printed one in counterfoil (see Article 641, note). This counterfoil should not be used in the compilation of the accounts, and need not include any information as to short remittances, or their adjustment. On the other hand, the Remittance check register prescribed in Chapter 43 should not be handled by the Resource Department.

Telegraphic Remittance Registers, Local and Foreign.

1471. In addition to the Remittance audit register based upon the accounts, the Accountant General will maintain two telegraphic Remittance registers, one for Local and one for Foreign Remittances, which will be kept separately for each month and will be made also to serve as registers of Remittance orders. The following will be the form of the register for Local Remittances —

	{	1 No
	{	2 Date of issue
	{	3 Amount
Remittance order	{	4 From what Treasury
	{	5 To what Treasury
	{	6 Kind i.e. coin notes, bank transfer, or currency transfer
Telegraphic advice from remit ting Treasury	{	7 Amount remitted or paid
	{	8 Date of charge in cash book
	{	9 Amount received
Telegraphic advice from receiving Treasury	{	10 Date of credit in cash book
	{	11 " Cleared " or " Balance "

- (8) Explanation should be given in the Remarks column of any important variations from the average actuals of past years (except when from the nature of the case such explanations are unnecessary), as for instance under Council Bills

1481 The estimate should be despatched by the 17th of each month, and where the Treasury banks with a branch of the Presidency Bank, the Accountant General may, at the request of the Presidency Bank, advise the Bank's Agent of the estimated cash balance of the Treasury for the following three months, being an extract from the Resource Estimate

1482 As the estimate of the Accountant General, Burma does not usually reach Calcutta on the morning of the 20th, a telegram (ordinary) is sent by him in advance of the estimate, giving (in regular order, and without description) the one hundred and thirty seven figures comprised in his Resource Estimate. If any figures over Rs 5 000 are not provided for in one of these one hundred and thirty seven, they can be quoted by name in their place and important explanations may be added. Care must be taken to enter the word Nil when any of the one hundred and thirty seven figures are blank. When any other Accountant General is unable to despatch his estimate so as to reach the Comptroller General on the morning of the 20th, a similar telegram should be sent by him on the 19th

1483 The District Resource Estimates should be laid away in district files which may be destroyed after a complete year, but, before they are laid aside, the figures of the closing cash balances of each month should be entered in a register in which a page will be set aside for each month with four columns to show the successive anticipations and the actual balance. At the time of ordering any cash remittance, it may be entered in red ink in this form, and if, after allowance for these remittances and for any unusual amounts of credits granted to other departments the actual cash balance in any district should differ largely from that expected, the Treasury Officer should be called to account

Cash Balance Report

1484 The Provincial Cash Balance Report (Form 184) is a compilation from the reports received from the Treasury Officers. It must be despatched without fail, on the 12th of each month to the Comptroller General and its despatch must not be delayed owing to the non receipt of one or two of the Treasury reports in such cases the figures must be estimated and on receipt of the wanting reports the necessary corrections can be advised. In the event of there being any considerable difference between the amount retained for local use and the estimated minimum for the Province the reason should be briefly stated at foot of the report

Return of Coins withdrawn from circulation

1484A A return of the different classes of silver coins withdrawn from circulation and held in the Province should also be submitted to the Comptroller General in Form 184A which should clearly distinguish

1 In order to ensure exact agreement of the total amount of telegraphic advices with the civil Accounts, the totals of the Foreign Remittance Register (Article 1474) should be compared with the books before they are finally closed for the month, and if there be any difference due to misclassification, it should be corrected by a Transfer entry in the accounts of the same month.

1477. Payments made to the Opium Department from Treasuries in the United Provinces of Agra and Oudh are not to be dealt with as Foreign remittances. They will continue to be debited to Bengal as Opium remittances.

Provincial Resource Estimate.

1478. After examination of the District Resource Estimates (see Article 638), and their correction for any intended remittances, or any demand or receipts otherwise known to the Accountant General, the Resource Estimate for submission to the Comptroller-General will be prepared, showing the actual cash balance on the 1st of the month, the estimated receipts and payments of the Province for the current and following month, and the closing balance only of the third month, omitting the transactions of that month (Form 183).

1479. The Accountant General must not consider himself bound to accept the District Officer's figure. A comparison with the statement of "Treasury transactions" for the corresponding months of the past year or other facts known to the Accountant General may give sufficient cause to alter the totals.

1480. The following rules should be followed in compiling the estimate —

- (1) The figures under "Miscellaneous Remittances" should be the same on both sides.
- (2) The figures under "Local Bill Remittances" should also be nearly the same, because what one Treasury issues another is pretty sure to have to pay.
- (3) In Departmental accounts, either the figures of the departmental accounts should be included in the estimate, or the amount received and issued on account of the department concerned (Customs, Salt, etc., and in one or two places, pension-paying offices) should be shown as "Revenue and Expenditure," and not as "Remittances."
- (4) Presidency payments should be shown against the Service head.
- (5) Local Fund transactions should be taken under the Debt head.
- (6) The estimates of Council Bills for the current month should be based on the actual allotments, known through "Reuter," and such further amounts should be provided for telegraphic transfer in the latter end of the month as recent experience may suggest. For future months the estimates of drawing should be based on past experience and the drawing of previous months.
- (7) Special payments or receipts expected and included in the estimate should be specified in a note.

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remittances to Mint from remittances to or from Treasuries of other Provinces both receipts and issues of remittances being shown. A subsidiary statement in Form 184B should be added giving both the sale value and the purchase price of the different classes of light weight coins paid for at different rates. The statements should be submitted so as to reach the ~~Comptroller-General~~ ^{Comptroller-General} on the 10th of each month except those for March which should reach on the 17th. When there is delay, the figures should be telegraphed to him on the 10th or in the case of the figures for March on the 17th.

Weekly Reports from ~~Towns~~ Towns

1485 To keep operations of the ~~Accountants General, Madras and Bombay,~~ ^{with the resource} ~~send~~ ^{lly important, the} two weekly telegrams to the ~~Comptroller-General,~~ ^{Comptroller-General} reporting (1) on Monday, the combined opening balance of the Bank and Reserve Treasury and estimated operations of the week, and (2) on Wednesday morning, the closing balance of the Reserve Treasury of the previous Tuesday.

The first of these telegrams shows—

- (a) Lakhs of rupees in opening balance, Bank and Reserve Treasury combined
- (b) Plus or minus estimated operations of the week, excluding Foreign Remittances, Council Bills, and Telegraphic Transfers
- (c) Estimated balance for next week
- (d) Portion of (a) which is in Reserve Treasury

The second telegram shows—

the exact closing balance of the Reserve Treasury of the previous Tuesday (in whole rupees, omitting annas and pies), including coin and notes of all circles and denomination

Departmental Balances

1486 Cash Balance Reports in full detail are received from the officers who render Departmental accounts (Chapter 52), although their balances are not included in the Provincial Cash Balance Report. The Resource Section will examine and compile them separately (in less detail than the Treasury reports) and will make over this monthly compilation to the Book Department where it will be filed. It will be compared each month by the Book Department with the debit balance of the ledger head "Departmental Balances" and the agreement certified upon it.

1. Coin depot balances should be included under the head Detail of kinds in Part V of the cash balance report

Small Coin Depots

1487 The following rules regarding the formation of depots and sub depots for the receipt and issue of small silver and copper coin are extract

ed from Financial Notification No. 1980, dated 22nd March 1878, published in the *Gazette of India* of the 23rd idem:—

"2 All legal tender copper coin, and all silver coin which is legal tender only for the Calcutta Mint, accountant General, in Calcutta and is supplied by the General Sub depots of the Currency and

for only fractions of a rupee, should, under the orders of the Comptroller General, be at once returned into store in the nearest depôt or sub depôt

the orders of the Comptroller General, be at once returned into store in the nearest depôt or sub depôt

"4 No copper or silver coin in store in such depôts or sub depôts shall be reckoned as money or included in any return of money in the public Treasuries or at credit of the Government

"5 Legal tender copper or small silver coins, to meet current local demands, will be supplied to Treasuries from the nearest depôt or sub depôt; but indents should not be made for such coin in excess of what is necessary to meet current local demands

"6 As soon as legal tender copper coin or small silver coin is issued from depôt or sub depôt, it will be reckoned and treated as money; and as soon as any such coin is received into such depôt, it will cease to be treated as money. The net revenue from the copper coinage in any year will be reckoned upon the excess of the issues from the depôts and sub depôts over the receipts from the public, or the Treasuries or Banks, under paragraph 3"

NOTE—The above orders apply to bronze and nickel coins also

1488. Issues from sub-depôts should be made only on orders of the Accountant General.

1489. The accounts of the depôts are dealt with as departmental cash accounts (see Chapter 52).

Small Coin Supplies.

1490. The Accountant General's estimate of small coin required for the service of the year should be based upon a consideration of the district figures and of the accounts of the small coin depôts. These will show him the amount of it is being received on or before the 1st of 185).

The foot-note to the form should show remittances received from and issued to other Provinces, but supplies to Foreign States (except Hyderabad) should not be shown as remitted to other Provinces, but should be included in the consumption, a foot-note being added to show the amounts so included.

1491. Under ordinary circumstances, the following minimum stock is enough for a large Province:—

Half rupees, 2 lakhs.

Quarter and eighth rupees together, 3 lakhs

Nickel anna pieces, 1 lakh

Single pice, 2 lakhs.

Half pice and pie pieces together, $\frac{1}{4}$ lakh

Half annas, small quantities only, as they are hardly used except in Southern Bombay

Burma and the Central Provinces require smaller stock.

1492 New supplies of coin should not ordinarily be required unless it is foreseen that the stock will be reduced considerably below the above figure.

1493 Bengal, Burma, and Assam are always easily supplied from the Calcutta depot; the supplies required for the other Province should be indentured for, in quantities of not less than half a lakh at a time. The requirements of the Central Province can usually be met from Allahabad or Bombay.

1494 Copper, bronze, or nickel coin (except double piece) is supplied to Native States, under orders of the ~~Comptroller-General~~ ^{Comptroller-General}, on payment of the full nominal value less transit charges from the place of supply to the place where the Native State requires it, that is to say, the Native State is debited with the full nominal value, but is allowed to recover from the Government any charges which it bears in conveying the coin from the depot or Treasury where supplied to its own depots or Treasuries.

1495 When an issue is made to a Native State, the nominal amount should be charged to the Native State, under "Account current with Native States," and when it presents its statement of charges vouched by the Political Officer concerned, the amount should be credited to it by debit as the case may be to "Conveyance of copper and bronze coins" or "Conveyance of nickel coins."

1496 Unless the Political Officer concerned promises early adjustment of the account seven-eighths of the value should be recovered before delivery of the coin, leaving one-eighth to be adjusted against the transit charges.

1497. Copper, bronze or nickel coin to the extent to which it has been issued under Article 1494 will be received back from any Native State at any depot at its nominal value. But if issued under the orders of September 10th, 1881, at less than nominal value it will be received back only at the value at which issued.

Currency Note Returns

1498 When all the quarterly reports regarding receipt and issue of Currency notes (see Article 624) have been received, the totals for the Province should be made up and reported to the Head-Commissioner in the same form but without balance.

1499 Cancelled

1500 Each district cash balance report contains a note of the number of working days on which the Treasury did not notify that it was prepared to cash notes.

1501 The Accountant General should submit to the Head Commissioner of Currency an annual return due on the 10th April, classifying the Treasuries as follows —

- (a) Treasuries which were able throughout the year to cash notes at all times to the extent of the public demand on them
- (b) Treasuries ordinarily able to cash notes on presentation
- (c) Treasuries at which this accommodation could not usually be given.

Return of Notes and Cash in Balance.

1502. The Accountant General will submit direct to the Head Commissioner, as soon after 31st December as possible, a statement, in the following form, of the proportion of cash and notes held in the Treasuries and branch Banks in each Currency Circle.

1503. The balance to be shown in the case of a Treasury which banks with a branch Bank is the cash balance of the bank, whether it is less or more than the balance at credit of the Government account.

Details of the Cash Balances on 31st December of the Treasuries and Branch Banks situated in the _____ Circle.

Notes—		
5	R	
10	"	
to		
10,000	"	
<hr/>		
Total Notes	.	.
Gold Coins	.	.
Rupers and half-rupers	.	.
<hr/>		
Total	.	.
<hr/>		

1504. A similar statement should be sent separately for the head offices of the Presidency Banks. The statistics of these Banks should not be mixed up with those of the Treasuries in the same Circle.

Report on Cash Balances and Resource Operations.

1505. The year of report is from April to March, and May 15th is the due date for its submission to the Comptroller General. *Head Commissioner*
Controller of Currency

NOTE.—In the case of India, the report is due on the 25th May.

1506. It should be arranged under the following heads:—

- (1) *Cash Balances*—Comparing the actual amount with the minimum at which the Province can work, and an estimate of the Provincial balance, not in detail of Treasuries, required at the commencement of each month of the ensuing year from April to March

In estimating his minimum balances an Accountant General should not simply take the least balance he would require on the first day of each month in order to carry on the service of his Treasuries. He should first estimate for the least balance he requires on the 1st December after taking into account his own receipts and disbursements for that month, as well as the demands that are customarily either made upon his Treasuries for aid by other provinces or by himself upon others. For the earlier months he should estimate for such balances as would, with normal receipts and disbursements, be required for the 1st December what they should be, if the

- (2) *Movement of Funds*—The steps pursued to gather surplus funds towards central Treasuries where they are held, at the Comptroller General's disposal. (This head includes all kinds of local and foreign remittances.)

- (3) *Foreign Bills*—Statistics of foreign bills issued and paid with remarks upon any particular features in these remittances
- (4) *Shroff-marked and other uncurrent coin*—The places at which shroff marked, etc., coin is chiefly received should be stated
- (5) *Absorption of small coin*—The reasons which affect absorption of small coin should be stated, as well as the places at which such coins are passed into or returned from circulation in large quantities

1507. Too much detail should not be given in these reports. Elaborate statistics by Treasuries cost a great deal of labour and have no commensurate result

1508. Cancelled

1509. On the 15th April of each year, in anticipation of his report on cash balances and resource operations, the Accountant General should also submit to the ~~Comptroller General~~ ^{Comptroller General} a comparative statement of the estimated minimum balances for the last four years and the ensuing year

1510. Cancelled

Chapter 72.—Budget.

General Description of Estimates	1511	Estimate of Debt Deposits etc	1530
Budget and Revised Estimates —		Six monthly Estimate	1534
<i>Responsibility for Estimates</i>	1512	Preliminary Estimate of important	
<i>Collection of Details</i>	1515	alterations in the Budget figures	1535
<i>Compilation</i>	1519	Progress of Expenditure —	
<i>Special Rules regarding Revised</i>		<i>Telegraphic Reports</i>	1536
<i>Estimates</i>	1521	<i>Treasury Abstracts</i>	1537
<i>Budget Notes</i>	1523	<i>Revenue and Expenditure</i>	
<i>Distribution of Land Revenue</i>		<i>Heads</i>	1540
<i>between Imperial and Provin-</i>		<i>Military Heads</i>	1542
<i>cial</i>	1524	<i>Public Works Heads</i>	1543
<i>Despatch</i>	1525	<i>Matching of Actuals</i>	1544
<i>Subsequent Procedure</i>	1527	<i>Appropriation Report</i>	1549

General Description of Estimates

1511 The various estimates to be submitted by the Accountant General are—

- (1) Budget Estimate of Revenue and Expenditure of next year
- (2) Six monthly Estimate of Revenue and Expenditure of current year
- (3) Revised Estimate of Revenue and Expenditure of current year
- (4) Estimate of Probable Actuals of Revenue and Expenditure of previous year
- (5) Estimate of Debt, Deposits, etc

The first and third of these are submitted together, and the rules relating to them are contained in Articles 1512 to 1523

Budget and Revised Estimates

Responsibility for Estimates

1512 The Local Government is responsible for the Budget Estimate, and in ———— d compilation of the Budget Estimates should after personal scrutiny and examination, prepare an explanation of the figures in such form and with such details as the Local Government may require

1513 The Accountant General is, in the absence of special orders to the contrary, responsible for the Revised Estimate of the current year, but he will furnish the Local Government with an explanation of the figures of that estimate either in the memorandum submitted under the preceding Article or otherwise as may be arranged

1514 If the Local Government requires the Accountant General to collect and compile the details of the Budget Estimate the procedure laid down in Articles 154 and 155 will be followed, subject to such modifications as may be necessitated by the local arrangements

NOTE.—The circumstances of the Comptroller India Treasuries are peculiar and the following rules apply to him only subject to special modifications as provided for in his Office Manual

of the current year, as printed, must be left untouched, even if an additional grant has been made.

1 It may be well to describe the plan on which compilation is most conveniently effected for record, for each minor head a foolscap book is prepared, divided by columns the figures of a district for a detailed entered to the left. Which of these is a question for local consideration, the cross as well as vertical totals have to be made, and, as there is certainly more risk of error in cross totals, the columns should be assigned to districts or to detailed heads, as either is the more numerous.

1520. In compiling the figures, both under the Budget and under the Revised Estimates, the totals of major heads must be worked to even thousands of rupees and those of minor heads to even hundreds of rupees.

Special Rules regarding Revised Estimates.

1521. The form for Budget Estimate includes columns for showing the actual results of eight months of the current year (obtained, of course, from the actual accounts) and the "Revised" Estimate for the twelve months.

1522. The Revised and later Estimates should be based on figures obtained by adding to the ascertained actuals of past months of the current year those of the closing months of the past year; the Estimate thus framed should be corrected from what is known or can be ascertained of the history of the past and the expectations of the coming months, and regard should be had to the experience of earlier years. In estimating the Revised, particular care should be taken to enter what seem to be the most probable figures on the information available, irrespective of Government orders or sanction, and without leaving any margin on either side.

1 District Officers should be pressed to notify at the earliest moment any facts likely to affect the outturn of the year.

Budget Notes.

1523. A note upon the Estimate under each major head should also be drawn up for submission direct to the Finance Department in accordance with the following instructions, but no Budget Note is required from the Comptroller, India Treasuries, on Interest, Exchange, or Reduction of Debt, as they will be disposed of by the Comptroller-General in a separate note submitted to the Finance Department. In Provinces which are provided with Legislative Councils, the notes should be submitted in two sections, the first section dealing with heads which are either wholly or partly Provincial, and the second with those which are wholly Imperial.

(a) The note should be drawn up in a form supplied by the Finance Department.

(b) The statement prefixed to each note shows first, the actual entries in the accounts for the first eight, nine, and ten, and the last four, three, and two months, and then the totals of the preceding five years.

(c) Following this are set forth the actuals of the first eight, nine, and ten months, and the Budget and Revised Estimates of the current year and, then, the first Estimate for the coming year. The Estimates for the last four, three, and two months, so as to

work up to the Revised Estimate of the current year, are shown in the proper columns against that Estimate. Ordinarily when he prepares his note the Accountant General will have before him the accounts of at least eight months of the current year, and he should always enter under each head the latest figures at his command. The Accountant General, Bengal, should exclude from the revenue head *Opium* in this statement the revenue from opium sold by auction for export beyond sea which he should estimate and add separately upon the latest information in his possession.

(d) Below this is given a table showing the details by minor heads divided between Imperial and Provincial of the actuals of the preceding five years of the Budget and Revised Estimates of the current year, and of the Budget Estimate of the next year, and of the difference between the Budget and Revised Estimates of the current year, and between the Budget Estimate of the next year and the Revised Estimate of the current year.

(e) The explanations should be drawn up in two parts, one for the Revised Estimates of the current year and the other for the Budget Estimates of the next year in accordance with the following instructions —

Revised Estimate.

- (1) There should be no confusion of the facts actually known and already recorded, with the residue, which alone remains to be estimated. The comparison to be made is of the estimated residue during the last four, three or two months of the current year, with the accounts recorded during the same four, three, or two months of the preceding years, primarily of the last preceding year. In estimating this residue on the basis of the actuals of corresponding months of previous years due allowance must be made for any exceptional phenomena which affected the results of the years accepted as a guide and allowance will also be made for the special and unusual characteristics of the year for which the Revised Estimate is being framed.
- (2) If, according to the Revised Estimate, the figures during this residual period are expected to differ much from the corresponding figures of the last preceding year, the reasons for such expectation must be definitely stated.
- (3) On the other hand if, while the phenomena of the current year already recorded differ materially from the corresponding phenomena of the last preceding year and of the earlier years the Revised Estimate shows no corresponding difference during the residual months the Accountant General should state his reasons for thinking that the difference experienced in the earlier months will not continue.
- (4) As the provision of the provision of ways and means depends upon the Revised Estimate, making the original estimates any kept in view is to ascertain the probable mistake in the Revised Estimates is as inconvenient on the right side as on the wrong side.
- (5) Special attention should be drawn to cases where the Budget provision for charge is likely to be exceeded, and any steps taken in consequence should be noted.

Budget Estimate

- (6) The reason for any variation of the new estimate from the Revised Estimate must be fully explained. *Prima facie*, and subject always to any known disturbing influences the Revised Estimate is the best guide to the new estimate.
- (7) The immediate practical purpose of the original estimates is to ascertain what is required for the service of the year. As it is essential that care should be taken to avoid rash or premature conclusions, the object is still to ascertain the ultimate and estimates habitually and largely more unfavourable than the facts at themselves and are only less mischievous than too favourable estimates.

(f) Care must be taken in preparing these notes to consider any known circumstance likely to affect the figures abnormally. The consideration of past actuals will not enable an Accountant General to dispense with the detailed preparation of the estimates which is essential to his having an intelligent grasp of the facts and figures with which he is dealing. It follows that the detailed estimates must be prepared before the note. At the same time it is not absolutely necessary that the final estimates in these notes should correspond exactly with the Accountant General's detailed estimates. If his final estimate

(g) The notes should be complete, omitting no important or essential fact, but not refer to petty details, and should be as concise as is consistent with the object in view, namely, that the reasons for each estimate shall be fully on record

Article 1524, page 755—

Substitute the following for this article:—

Transfers between Imperial and Provincial.

“1524. Each Accountant General and Comptroller will submit with his Budget notes a separate memorandum showing the particulars of all transfers between Imperial and Provincial revenues under the classes prescribed in Article 1366.”

1st Inst.—1 & 15.

Provincial Proportion			
Gross Land Revenue (including amounts credited to Irrigation)			
Deduct—Amounts wholly Provincial			
Net to be divided proportionally			
Above divided proportionally—			
Imperial			
Provincial			
Add to (+) and deduct from (–) Provincial—			
Contract Transfers			
Subsequent recurring Transfers			
Special Transfers			
Miscellaneous Adjustments			
TOTAL TRANSFERS (+ or –) NET			
Corrected Distribution—			
Imperial			
Provincial			
Land Revenue not included in the Division—			
Provincial			
Total Land Revenue—			
Imperial			
Provincial			
TOTAL			

Despatch

1525. The Budget Estimates and the Budget Notes must be despatched to the Government of India in the Finance Department punctually on the dates prescribed. The estimates are, in some cases, submitted to the Government of India direct by the Accountant General, and in others they are transmitted through the Local Governments. Where the latter is the case, the date of submission to the Local Government should be fixed so as to admit of the Estimate being transmitted to the Government of India by the prescribed date after necessary action by the Local Government. On the day that the Budget Estimate is despatched by the Accountant General a duplicate should be communicated to the Comptroller General at Delhi. The date for despatch of the estimates and notes has been fixed so as to allow the Accountant General to review the Budget and the Revised Estimate in the light of the actuals of eight months. Though the detailed estimates will, in some cases, have to be framed on the basis of seven months' actuals.

1. When Local Governments propose to provide in their estimates for any considerable expenditure out of accumulated balances, the proposals should be forwarded to the Government of India for separate consideration in anticipation of the estimates then due.

2. In Provinces which have Legislative Councils, the first section of the Budget Estimates and notes is ordinarily required to be submitted to the Government of India so as to reach them on the 2nd January and the second section on the 16th. In other Provinces, the entire estimates and notes have to be submitted on the 20th.

1526. The Municipal and other Local Fund Estimates should be forwarded on the 15th February, and any other Estimates on the 18th idem.

Subsequent Procedure

1527. The successive revisions of the estimates by the Financial Secretary and any calls for information by the Comptroller General, should meet with prompt personal attention at the hands of the Accountant General, and any facts likely to invalidate the estimate to a material extent should be telegraphed as soon as they are discovered.

1528. When the Budget figures for the several Provinces and for the Empire have been finally fixed, each Accountant General is furnished with the last Budget notes relating to his Province, which enable him to work out the grants for Civil Departments as finally sanctioned, and to send the necessary advices to local officers as prescribed in Article 156. These advices are afterwards checked with the volume of Civil Estimates issued by the Comptroller General and any necessary corrections made.

1529. As soon as possible after the estimates have been finally fixed, the Comptroller General sends to each Accountant General a proof copy of the local estimate as submitted by himself, under Article 155, and the Accountant General, after making the necessary corrections in it, will return the corrected proof to the Comptroller General who will check it and settle any doubtful points. The estimates corrected and checked will be printed in Calcutta except the Madras and P. and A. Estimates which are printed locally.

Estimate of Debt, Deposits, etc.

1530. The estimate of Debt, Deposits, etc., should be prepared by the Accountant General and despatched with the note prescribed in paragraph 12 of Municipal Resolution No. 642, dated 6th February 1880, so as to reach the Comptroller General not later than the 18th January. The estimate will be prepared on forms supplied by the Comptroller General.

1531. The estimate opens with an abstract in one folio showing the receipts and outgoings under the Debt Heads and the head "Remittance Account between England and India," in detail of Central Ledger heads, under the following columns:—

- (1) Budget Estimate of the ensuing year.
- (2) Revised Estimate of the current year.
- (3) Eight months' actuals of the current year.
- (4) Budget Estimate of the current year.
- (5) Actuals of the previous year.

1532. The receipts and outgoings under all the debt heads and the head "Remittance account between England and India" are detailed on the following pages; the heads are entered in the left-hand column, and nine vertical columns are provided, viz., three under each of the heads "Receipts" and "Outgoings" for (1) the estimate of the coming year, (2) the Revised Estimate of the current year, and (3) the actuals of the past year, then follow columns for the net receipts and net outgoings of the coming year, and for remarks.

1 The figures for the new year under debt heads should be based on those of the last three years, but corrected by any information obtainable from other sources

2 Regarding the estimate under "Advances," see Article 125

1533. The notes sent with the estimate of Debt, Deposits, etc., should commence with a statement for each "Central Ledger" Debt and Remittance head for which an estimate is required in the following form, and should be followed by any remarks that may appear necessary in explanation of the estimates proposed —

	Credits	Debits	Net
Accounts, 1888 89			
" " 1889 90	.		
" " 1890 91	.		
" " 1891 92	.		
" " 1892 93	.		
Budget, 1893 94	.		
Nine months 1892 93	.		
" " 1893 94	.		
Revised, 1893 94	.		
Budget, 1894 95	.		

Six-monthly Estimate.

1534. A revision of the estimate for the current year should be submitted by each Accountant General so as to reach the Finance Department by 5th November at latest, and should be based, if possible, on a consideration of six months' actuals. It should be in Form 186, the amounts shown being in round thousands of rupees; the revision should

only extend to considerable alterations that can be made with confidence, and brief reasons should be given for each

1 Details below major heads are not necessary, but are not objected to if they can be given without much trouble

2 As the Civil account is -
October, a special compilation of the ordinary ac-
estimates the last day of
if necessary, in
the six monthly

3 As the consolidated Civil account for September is required by the Government of India in time for use in connection with these estimates special care should be taken to despatch the Civil account for September punctually on due date In case of unavoidable delay the Civil account should be telegraphed not later than the instructions in Comptroller General's letter

Treasuries to use six months actuals in framing Civil and Departmental have to furnish him with preliminary exchange account in advance of the regular account to be submitted on the due date, any large omissions from the preliminary account being telegraphed to him on the 28th October

Preliminary Estimate of important alterations in the Budget figures.

1535 By the third week of July every year, each Accountant General and Comptroller should communicate to the Government of India in the Finance Department any alterations that he may consider necessary in the estimates for the current year with reference to the actuals of the first few months of the year, or any other information which he may possess It is not necessary for this purpose to go into any elaborate detail Only such important changes as appear to be indicated should be given for any major head of account that may be affected with a brief statement of the reasons for the alteration.

Progress of Expenditure.

Telegraphic Reports.

1536. In order to keep the Government of India informed of the progress of expenditure, telegraphic reports, in somewhat less detail than the monthly accounts and in anticipation of them, are forwarded to the Comptroller General by Accountants General

Treasury Abstracts

1537. Under Article 328 Treasuries submit to the Accountant General abstract accounts of the Treasury on receipt of which the figures must be tested (1) by those already known, and (2) by seeing the totals The figures will then be posted into a Broadsheet similar to the form for the detail books and, when they are complete, totalled These totals must be immediately telegraphed, in thousands, to the Comptroller General, in form similar to that prescribed for Treasury Officers The telegram must be sent not later than the 8th of the month succeeding that to which they refer, and it must not be delayed owing to the want of precise figures of an outlying or distant Treasury, in such cases esti-

mated, instead of actual, figures should be taken. The telegram for March is due on the 11th April.

1 Before the preliminary figures are telegraphed to the Comptroller General they should be in accordance with the cash Treasuries record.

1538 Similarly, the balances reported in the Treasury Abstract must be corrected, so as to make them include the balance under remittance between local Treasuries. This can be done by finding what is outstanding in remittance and adding it to the summation of the Civil debt and remittance receipts and of the closing balance.

1539 Strict adherence must be paid, both in these monthly telegrams and in other telegrams to the rule that the figures should always be stated after, and not before, the description, so that if part of a telegram runs "Railways 60 Opium 40 Excise 80" and so on, the Comptroller General will know that the 60 belongs to Railways and not to Opium, and the 40 to Opium and the 80 to Excise. It is not to be "more" and "less" "more" or "less".

October, January, a 8th March, the details of Revenue and Expenditure heads prescribed in the following paragraph should also be given and separate figures for "other Civil Revenues" and "other Civil Expenditure" should be added so as to work up to the "Total Civil Revenue" and "Total Civil Expenditure."

Revenue and Expenditure Heads

1540 On or before the 15th afternoon of each month the Accountant General must telegraph to the Comptroller General, the revenue and expenditure of the past month in even hundreds of rupees (omitting two digits to the right) under the following heads —

A — Land Revenue	Oa — Expenditure on Famine Relief (Civil)
B — Opium	P — Total Civil Heads of Expenditure
C — Northern India Salt Department (a)	Q — Major Irrigation Revenue
D — Salt — Local Manufacture	R — Total Ordinary Public Works Revenue
E — Sea borne Salt	S — Major Irrigation Working Expenses
F — Stamps	T — Civil Works Expenditure
G — Excise	U — Famine Relief Expenditure (P. W.)
H — Provincial Rates	V — Irrigation Capital Expenditure
I — Customs	W — Total Ordinary P. W. Expenditure
J — Assessed Taxes	X — Check figure being total of preceding ones
K — Forest	
L — Tributes	
M — Total Civil Heads of Revenue	
N — Payments of interest on Government Promissory Notes (b)	
O — Opium expenditure (India, Bengal, United Provinces and Bombay only) (c)	

(a) In Central Provinces, Bengal, United Provinces, Punjab and Bombay this means the amount to be credited in Exchange Account with India as receipts of the Northern India Salt Department. The figure is blank in Burma, Assam and Madras.

(b) Debited in Exchange Account with India.

(c) Bombay should include and Bengal exclude payments made at Bombay for purchase by Opium Department of Malva Opium India should include similar payments made at Indore

The figures are to be collected as far as possible out of the Treasury and other accounts received, and, as the telegram must be sent on or before due date, every precaution should be taken to prevent incompleteness or delay. The total revenue and expenditure should be calculated in accordance with the instructions contained in Article 328 (1). In sending the telegrams the following instructions are to be observed —

(a) There should be one complete report for each month

(b) Telegraph only the figures for the month, in the order in which the heads are placed in the foregoing list, do not telegraph headings or progressive totals. If any head happens to be blank, take care to put "Nil" for it in its proper place

(c) Despatch by next post a statement containing the full figures and progressive totals under each heading

1541 Cancelled

Military Heads

1542 The net monthly issues to the Military Department should be telegraphed in thousands of rupees, and not later than the 15th of the month to the Comptroller General in the following form —

Article 1542, page 760—

Substitute the following form for the present form under Article 1542 of the Civil Account Code —

	Military	A	B	C	D	E	F	G	H	I	J	K	and L	where
A	represents net issues to Military Peshawar Division													
B														Iawalpindi
C														Lal ore
D														Quetta
E														Mhow
F														Poona
G														Merrut
H														Lucknow
I														Secunderabad
J														Burma
K														Supply Circle
L	represents check total													

3rd List—15 I 15

Appendix O, page 816 et seq —

For ' Controllers of Military Accounts Independent charge
whenever they occur in this Appendix, substitute "Controllers of Military Accounts and Controller of Military Supply Accounts"

3rd List—15 I 15

1545 It is a very important part of an Accountant General's duty to warn the Local Government immediately of the first appearance of any excessive *proportionate* outlay under any grant, and when the monthly abstract exhibits such excess, the Government of India expects always to receive a specific assurance that the fact has not escaped the notice of the Accountant General, and that he has informed and warned the Local Government, or the Department concerned, if the administration be Imperial. A watch should also be kept on the revenue, and any large increase or falling off be reported at once.

Note — Account Officers should carefully watch for and bring to notice overdrawals of Local Fund balances.

1546 Any large differences that are likely to arise in actuals, as compared with the Budget or the six months' estimate, should be reported as soon as reason arises for expecting them. Special consideration should be given to this point in despatching the monthly accounts for the months of November and January, the punctual receipt of these accounts is also more than usually important as they contain the very latest figures that can be used in preparing the Revised and Budget Estimates for Government.

1 Transactions which affect the cash balance seriously are of equal importance, though they may not be technically either revenue or charge.

1547 In the case of any prescribed periodical statement relating to estimates or accounts being withheld or delayed, the receiving officer is not discharged from responsibility for the want of information it would have brought to him unless he can show that he took proper measures to call attention to its absence.

1548 Although it is in a general way the duty of every Account Officer to assist every other by such information as comes in his way, the responsibility for making proper use of periodical and prescribed statements rests with the officer who receives them, and his responsibility is in no way lessened by the fact that the returns contained special features to which attention was not drawn by the despatching officer. *Vide* Finance Department No. 2975 dated 31st May 1889.

Appropriation Report

1549 This report which should be printed must be submitted to the Comptroller General and a copy of it to the Local Government by the 5th October and it should not be delayed pending absolute closure of the final accounts.

1550 The report should contain a general review and should first state for each major head including Public Works in charge of Civil Officers the four following figures in thousands of rupees —

A — Actuals of the preceding year	C — Revised estimate of the year reported on
B — Budget of the year reported on	D — Actuals of ditto ditto

1551 An explanation should be given of differences between B and D (but not below those for minor heads) and of the causes thereof — a separate paragraph being assigned to each major head. When more

than one cause contributes to a difference from the Budget, an indication should be given of the extent to which the difference is attributable to each cause. If the Revised Estimate differs in any marked degree from the final actuals, an explanation should be recorded of the circumstances under which it did not more exactly correspond with the actuals.

1552. A note should be made of any noteworthy difference between the actuals of the year and those of the preceding one.

1553. Any excess of actual expenditure over Budget figures will require careful explanation, and if it is more than a petty amount, it must be explained how the Budget check failed, and when the matter was reported to Government. The explanation should show particularly why at the time the Estimates were prepared the excesses were not foreseen, and if the expenditure was avoidable, why it was incurred notwithstanding absence of provision in the Estimates. Complete information as to how the excesses under major and minor heads of accounts have been passed in audit should always be given. In the case of important excesses over Budget grants it should always be stated why they were not foreseen in time and a formal additional grant or re-appropriation made to cover the excess.

1554. The explanation should be as short as is consistent with clearness, and it is unnecessary to repeat information appearing on the face of the figures furnished in the detailed monthly accounts submitted to the Comptroller General, though it is better that the explanations should be too full than too scanty,—the chief object being that no difference requiring explanation shall escape observation merely through its being compensated by an opposite difference.

1555. The principal explanation required is in connection with the differences between B and D, and an explanation of the difference between A and D is not so important. In the latter case, attention need be drawn only to leading features in the differences.

1556. To secure uniformity the report should work up, as far as possible, to that prepared by the Comptroller General.

Chapter 73.—Government Securities in Trust.

Two Stages of Account	1557	Second Stage	
First Stage		<i>Covering List</i>	1556
<i>Acknowledgment and Registry</i>	1558	<i>Stock Certificates</i>	1558
<i>File of Acknowledgments</i>	1560	<i>Ledger Account</i>	1570
<i>Stock Account and Stock Disposal Account</i>	156*	<i>Quarterly Agreement</i>	1572
		<i>Drawing and Remittance of Interest</i>	1575
		<i>Sales</i>	1580

Two Stages of Account

1557 There are two stages of account to be observed in respect of Government Securities held in trust and deposited with Account Officers—(1) the account of the receipt and disposal of notes in direct communication with the holders, (2) the account of notes held in stock by the ~~Comptroller General~~ and the Accountants General, Bengal, Post Office and Telegraphs, Bombay, and Madras. In the following rules the accounts of the first stage are spoken of as those of the "Local Account Officer", and those of the second, as those of the "Central Account Officer". Every Account Officer will keep an account of the first stage, and will be a "Local Account Officer", the five officers above named will keep accounts of both stages, and be both "Local Account Officers" with reference to the investments they receive direct from Civil Officers, etc., and also "Central Account Officers" with reference to the investments received by them after they have passed through the "local accounts" stage in their own office, or in the office of any other "Local Account Officer".

First Stage—Procedure of Account Officers in Direct Communication with the Holders

Acknowledgment and Registry of Notes

1558 A Local Account Officer receiving Promissory notes will, after examination, return the duplicate copy of the covering list, Form 18, prescribed by Article 165, with acknowledgment of receipt, and bring the note upon the receipt register, Form 187. A considerable space should be allotted to the disposal column, the first entry in which will usually be "forwarded to ~~Comptroller General~~ (or Accountant General, Bengal, or Post Office and Telegraphs or Bombay, or Madras), and brought on stock register", but there may be several subsequent entries, as the notes are sold out or returned or otherwise disposed of.

For Provincial and Municipal Debentures see Article 172.

1559 When a note is received back to be returned to the holder, it will not only be noted in the Remark column of the register against the original receipt, but also be entered as a new case,—the "receipt" being in this case from the Central Office, and the "disposal" by return to the holder.

File of Acknowledgments.

1560. A file of acknowledgments of receipt (received from the Central Office or, in the case of a returned note, from the officer to whom it is returned) will be kept, corresponding to the receipt register, and each acknowledgment, when received, will be numbered, and its number entered against the disposal column, so that the evidence of the disposal of a note, in any alleged way, may be forthcoming at any time. An inspection of the register will show if these acknowledgments have been duly filed and recorded.

1561. The ^{Comptroller of currency} ~~Comptroller-General~~ and the Accountants General, Bengal, Post Office and Telegraphs, Bombay and Madras, do not send away their notes, but convert them into stock and hold them in their own possession.

Stock Account and Stock Disposal Account

1562. Each Local Account Officer will further keep an account of the investments held by him (or by the Central Office on his account) in each loan. This will be done by means of a stock account (Form 188) and stock disposal account (Form 189).

1563. The stock account will be divided into as many parts or registers as may be necessary, called A, B, C, etc., and the serial number of registry of the note will be called A 1, B 1, etc., according to the register in which it is included. The stock disposal account will be divided into parts exactly corresponding to the stock account. Both the stock account and the stock disposal account will be totalled at the end of each month, and the disposal deducted from the forward total of the stock account (in the same way as is prescribed for an objection book and its corresponding adjustment register), so that the stock account may at the end of each month show the whole balance of each loan (or group of loans) held by the Account Officer.

1564. When an entry is made in the disposal account, a note of it should also be made in the stock account. If the whole of any number is disposed of, the note should be written so as to cancel the columns of unpaid interest, if only partly disposed of, a reference in the margin will guide to the detail, and the entries in columns 4, 6 and 7 should be properly altered.

1565. If alterations under any one number are too frequent, it may be better, in disposing of a part of one number to treat the whole as written off in the disposal account, part of it disposed of by sale and part by being brought on under a new number.

Second Stage.—Procedure in connection with the Central Account kept by the ^{Comptroller of currency} ~~Comptroller-General~~ and the Accountants General, Madras and Bombay.

Covering List

1566. When a Local Account Officer forwards an investment to the ^{Gov} ~~Comptroller-General~~ (or Accountant General, Madras or Bombay), he will attach to the notes a covering list in Form 190.

1567. The Central Account Officer will, after examination, bring the note upon an intermediate register in Form 191, and will acknowledge the receipt in a printed form showing the same particulars as columns 1 to 6 of this register

Stock Certificates

1568. He will then take steps to have the amount converted into stock certificates of the loan in which the notes are held, or if the owner or administrator of the fund so desire, into the $3\frac{1}{2}$ per cent. loan of 1865 if the notes belong to one of the guaranteed $3\frac{1}{2}$ per cent. loans other than that of 1865. When the stock certificate is received, he will remit the broken interest, if any, to the Local Account Officer, and write the note off the intermediate register

1569. In the case of the notes which this officer himself receives from Civil Officers, the use of this intermediate register is not necessary, as the note will pass direct from his receipt register upon his ledger account (see Article 1570)

Ledger Account

1570. A ledger account of securities held in trust will be kept by the Comptroller General and by the Accountants General, Bengal, Post Office and Telegraphs, Bombay, and Madras. There will be a separate account for each of the following —

- (a) One for each Local Account Officer who sends notes for safe custody
- (b) One for all Civil Officers with whom he is in direct account
- (c) One for the various loans in which stock certificates are held, the total at debit of which will agree with the aggregate of the balances at credit of the other accounts

1571. The details, corresponding to the heads in the ledger account, will be maintained as follows —

For (a)—In the stock account and the stock disposal account kept by the several Local Account Officers

For (b)—In those kept by himself

1 The scheme of accounts kept by the Central Account Officer prescribed for a Central Account Officer
of day books which show balances of unc

Quarterly Agreement

1572. A balance sheet will be prepared by the Central Account Officer at the end of each quarter, and printed copies of it sent in duplicate to each officer with whom he is in account, showing—

- (1) the stock balances at credit of the various officers
- (2) Any amounts received from them and still borne on the intermediate register

1573. The Local Account Officer will compare his portion of the statement with the balance upon his own stock register, and return the duplicate with a certificate of correctness

1574 The ~~Comptroller General~~ ^{Controller of Exchanges} (or Accountant General, Madras or Bombay) will make the same comparison with the stock register which he himself keeps as a "Local Account Officer"

Drawing and Remittance of Interest

1575 The Central Account Officer will draw the interest upon the stock certificates as it falls due and also the arrear (strictly speaking there should be no arrears, vide Article 164) or broken period interest due on notes at the time of their conversion into stock and pay it into an account on his own books called the "Central Trust Interest Account". Against this account he will issue an order for the payment of the amount due to each of the Account Officers with whom he is in account and forward the order to him for further disposal. This order will be for the full amount of interest, without deduction of income tax or commission, but will have a blank space in which to make deduction of the amount of income tax and commission. The Local Account Officer will calculate from his books (Form 188) the proper income tax and commission, and make these deductions on the face of the order, and will, as soon as possible, after receipt of the order, debit the net amount in his ordinary accounts to the Central Account Officer, and credit it on his own books to a "Trust Interest Account". The Central Account Officer, when he receives the debit will adjust the excess credit to "VIII—Assessed Taxes" and "Miscellaneous".

1576 Cancelled

1577 The Local Account Officer will then distribute the net interest due to the various holders after making the proper deduction of income tax in each case by orders chargeable against his "Trust Interest Fund".

1578 Each Account Officer will keep an account, showing, on one side, the amounts credited to the Trust Interest Fund and on the other, the orders issued against it, and will make provision for noting the payments against the orders, and in the case of the Central Trust Interest Fund, also the amount credited to Income Tax and "Miscellaneous". The balance on his ledger under the head of "Trust Interest Fund" should be a credit balance equal to the amount of unpaid orders. Of these unpaid orders a list should be prepared every quarter and verified against the ledger balance of the head upon his books.

1578A Though nominally the interest will be paid to the Local Account Officer in full without deduction of either income tax or commission, still the debit raised by the Local Account Officer will fall short of the gross amount by tax and commission. Thus the tax will not really be disbursed, but will remain at credit of the "Central Trust Interest Account" whence the surplus will be transferred monthly to the credit of "Income tax on securities" and "Fees for Government Audit" under XXV—Miscellaneous. This can be done by the aid of the deduction memorandum at foot of the acknowledgment form (Form 191A) with which the accounts can be agreed when the actual debits appear.

Local Account Officers cannot issue Payment Orders to parties till they have first transferred the necessary credit to their local "Trust

Interest Account" by raising the net debit against "Central Trust Interest Account"

In case a Local Account Officer deducts income tax in excess owing to non receipt of certificates under Article 40 of the Civil Account Code or by error, he will make the refund in Form 191B, which will be debited on the Central Trust Interest Account in reduction of the amount to be credited to Income Tax in the current month's adjustment. It must be carefully noted that Local Account Officers are not to give credit by transfer to Income Tax on their books, nor may they pay such refunds as refunds of income tax, but only as Payment Orders to the debit of the Central Trust Interest Accounts

1579. The Central Account Officer will deal in the same way with the Civil Officers with whom he is in direct account, and issue orders for the net amount after deduction of income tax and commission against his Trust Interest Account

NOTE.—Trust Interest Account payment orders should be considered to have lapsed and should be transferred to credit of Government after the lapse of three complete account years after their issue. Before the transfer to the credit of Government is made, however, enquiries regarding it should be made of the holder so as to avoid unnecessary transfers

1579A. All Trust Interest orders received from the Comptroller General should be adjusted in the accounts for the year in which the order was issued

Sales.

1580. The Trust Interest Accounts may be used to remit the net sale proceeds of investment in the same way as interest

1581. The Local Account Officer, before requesting the Central Account Officer to sell out an investment, should examine the entry in his stock account, and judge, as far as possible, whether the holder has power to sell. But the responsibility in this respect must necessarily remain with the holder, as the Local and Central Account Officers act purely as the holder's agents

Chapter 74.—Charitable Endowments and other Trusts.

Charitable Endowments

1582 | Miscellaneous Trust Accounts
Annexure

1585

Charitable Endowments

1582. The duties of the Accountant General as Treasurer of Charitable Endowments (see Article 175) are prescribed in Act VI of 1890 and in the rules under it, which are printed as an Annexure to this Chapter

1583. When a copy of a vesting order is received by the Accountant General, he should at once place himself in communication with the persons who appear therefrom to be holders of the documents of title relating to the property or of the order

1584 The securities held by the Accountant General on behalf of a Treasurer of Charitable Endowments should be kept in a separate rate account from those held on behalf of the Accountant General, but in all other respects the rules of Chapter 73 will apply to such securities

1 If a vesting order is received in respect of securities already held by the Accountant General he will transfer them from his general register to the register of Charitable Endowments, and if they are in the custody of the Comptroller General he will submit a demand for their transfer

Miscellaneous Trust Accounts

1585. Accountants General hold Public Funds as Trustees and Depositories, which do not come within the scope of the accounts of Government receipts and disbursements, or within the system of accounts provided in Chapters 11 and 73 for Government securities held in trust and deposited with Account Officers, or in Chapter 12 and this Chapter for Charitable Endowments

1586. If possible an Account Officer should endeavour to have such Trusts vested in him as Treasurer of Charitable Endowments, but, if that course for any reason be not possible, he should keep an account book for these miscellaneous Trust accounts in his personal custody, posting the transactions—which are necessarily very few—in the ordinary form of day book and ledger

1587. The accounts to be debited with the Trust Funds are—

(1) Personal Custody—Cash

(2) Personal Custody—Securities—

For cash or securities held in personal custody of the Accountants General

(3) Presidency Bank—

For any deposited with the Bank

(4) Trust Deposits—

For any which are passed on for treatment under the ordinary rules of Chapter II

(5) Safe Custody Register—

For any which are passed on for treatment under Article 2 of Chapter II.

1588. The accounts to be credited are—

A ledger head for each Trust, or for each class of Trust, as convenient

1589. There should be a descriptive index of all these ledger heads, that is, a short statement of the nature and obligation of the Trust, with reference to any documents bearing upon it, so that any Accountant General on receiving charge may know by reference to it exactly what his obligations are in these matters

The receipt and disposal of interest should not be recorded in these accounts which are meant for the principal of the Trusts only

1590. These accounts should be balanced and closed every 31st day of March, and a note of the balances should be appended to the annual review of balances. They should also be balanced and closed when an Accountant General makes over charge of his office to a successor or substitute, a balance sheet being appended to the charge report and signed both by the officer receiving and the officer giving over charge.

in this behalf, in such form and at such time as the Government may from time to time prescribe, an abstract of those accounts and such returns as to other matters relating to the administration of the trust as the Government may from time to time see fit to require

5 The following are prescribed as the fees to be paid to the Government in respect of any property vested under the Act in a Treasurer of Charitable Endowments —

- (1) In the case of property other than securities for money, the actual charges incurred by the Treasurer in the discharge of his functions in respect of the property

The Treasurer may deduct any fees payable to the Government on account of any endowment from any money in his hands on account of such endowment. If he holds no such moneys the amount should be claimed from the administrators

6 All copies of vesting orders received by the Treasurer will be filed together and will be numbered in consecutive order of their receipt, when a sufficient number have been received, they will be bound in volumes. A note will be made on each vesting order of any entries in the registers prescribed below relating to the property vesting in the Treasurer under the order

Accounts of Securities for Money

7 On the receipt of any securities for money, or on their purchase by himself, the Treasurer will record their receipt in a register in Form No 1 (C A C Form 192). He will also keep a separate account for each endowment in Form No 2 (C A C Form 193), in which he will record all receipts, including any amounts sent for investment, and all disbursements. In the cash account the Treasurer will record only his own transactions (such as the payment of the money to the administrators), not the transactions of the administrators of the endowment fund

8 The Treasurer will keep a record in the appropriate columns of Form No 1 (C A C Form 192) of all securities returned by him. The return will also be entered in Form No 2 (C A C Form 193), where the amount returned will be deducted from the capital of the endowment concerned

9 If the securities, elsewhere than in Madras and Bombay, consist of Government promissory notes, they will be forwarded to the Comptroller General for custody under the general rule laid down in the Civil Account Code, but the securities held under the Act must be forwarded separately, and the Treasurer will keep a separate register under those rules for these securities, and will also keep a separate file of the acknowledgments

The Treasurer will retain in his own custody all securities for money other than Government promissory notes

10 The Treasurer, on receipt of any interest on securities, will pass it through his General Trust Interest Account under a special sub head 'Interest on Charitable Endowments under Act VI of 1890'. The interest will then be distributed to the various ledger accounts (Form 2, C A C Form 193), in which the gross amounts must be shown, any deductions for fees, etc., being shown as a charge and the payment of the balance to the administrators being also shown as a disbursement. The entries in the ledger of interest

the balance sheet

12 The accounts of the interest and the annual agreement of balance will be made at the times which the Local Government may direct under Section 9 of the Act for the publication of the list of properties held, and of the abstract of accounts

Property other than Securities

13 The Treasurer will enter in a register in Form No 4 (C A C Form 195) any property other than securities which becomes vested in him, and will record in the same register against the original entry a note of any property of which he is divested

Publication of Lists and Abstract of Accounts.

14 The list of properties vested in the Treasurer to be published annually shall be in Form No 5 (C A C Form 196). Part I will relate to properties other than securities,

Part II will relate to securities and will also contain the abstract of accounts required by the Act to be published. The Treasurer will demand and receive acknowledgments from the Administrators of the correctness of the balances when published.

Audit of Accounts.

15 The Treasurer's accounts will be audited—

- (a) when there is an Outside Audit Section of the Accountant General's Office—
by such section annually,
- (b) where there is no such section,—by a Deputy Auditor General at such periods
as the Auditor General may direct.

Chapter 75.—Outside Audit and Verification of Balances.

Outside Audit	1591	Verification of Cancelled Currency	
Audit of Currency Accounts	1592	Notes	1603
Verification of Currency Balances	1597	Verification of Mint Balances	1604
Verification of Stock Note Balance	1601	Verification of Stock of Stamps in	
Verification of Balances of Small		Central Depots	1620
Coin Depots	1602		

Outside Audit

1591 The Account Offices are in some cases required to audit on the spot the accounts of some Government and Local Fund offices, which are not submitted to the Accountant General monthly and do not enter the Government accounts. Such accounts are usually examined and audited by special establishments under special local rules, which need not be repeated here. In two cases the audit is prescribed by general rules, as laid down in Articles 1592 to 1596

Audit of Currency Accounts

1592 The accounts of each Currency Circle are audited each month by a Gazetted Officer deputed from the Accountant General's office (in Karachi) whose report (Form 197) is forwarded to the auditor is required especially—

- (a) to inspect all the registers and accounts in the office, and certify that they are in the prescribed form and in order,

Also to see—

- (b) that credits on account of notes written off, or sent to other Circles are properly vouched and authorised,
- (c) that all note forms sent from England, as advised in the Secretary of State's invoices and from other Circles, as notified by the officers in charge, are duly brought to account, the invoices and advices so consulted being those registered by the Account Office and not those tendered by the Currency Office,
- (d) that the monthly return is a correct statement of the debits, credits, and balances appearing upon the books that it is proved and balanced, and that the "value" in balances is equal to the circulation
- (e) that the balances of notes, coin, and bullion are duly acknowledged in the daily sheets of the officers in charge of them, the balance of Government securities by the Head Commissioner, and the balance of the foreign Circle accounts by the officers in charge, and
- (f) that the amounts in the books under examination which relate to the Agencies correspond with those shown in the returns

received from those Agencies, namely, the reports of issues and receipts and the certificate of balance at the close of each month

The auditor is also required to examine and follow into the books all the daily sheets of one day in each month, to be selected at hazard and without communication with the Currency Officers, the date so selected being named in his audit report

1. There is also an annual audit of the accounts of the Head Commissioner the Commissioners Rangoon Madras, Bombay Allahabad and Lahore, and of the Deputy Commissioner, Karachi by a Deputy Auditor General

1593—1598 Cancelled

Verification of Currency Balances

1597 Once a month, on the evening of a day of which the Treasurer should have no previous intimation, the balance of the Exchange Department of the Currency Office in coin and notes will be verified in detail by an officer deputed by the ^{Comptroller of Currency} ~~Comptroller General~~, the Accountant General or the Collector, as the case may be, and a certificate to the following effect will be attached in original to the monthly audit report —

'Certified that the balance of the Exchange Department of the ——— Currency Office was counted by me on the evening of the ——— and found to agree with the accounts of that day

Verifier

1598 The Local Government appoints an officer to conduct a half yearly verification of the balances of the Currency Offices which is to take place in the months of March and September of each year. In the absence of special orders to the contrary of the Local Government, the verification should be so arranged that the balances actually counted and verified are the closing balances of those months. The reports will be prepared on forms (Form 198) furnished by the Accountant General, which will be sent to the Currency Office, who will submit

As it is desirable that the day, in order that the balances may be agreed with the books on that day, the officer appointed should begin the work before of course taking precautions to secure from any interference each parcel of coins or notes which he has examined

1599 In verifying the balance of the ———

see page 774, lines 1 to 5—

or the first two sentences of this article substitute the following —

1599 All signed notes of the value of Rs 10 000 each and half the value of the value of Rs 1,000 and Rs 500 each should be counted the rest of the (signed and unsigned) notes in stock the cut off note in bundle of one thousand notes should be examined, but two sets of notes of high values (Rs 50 and above) and one of low values in other bundles should be opened inspected and put away again

2nd Edit—11

bullion reserve in the Mint Master's custody need not be verified at the half-yearly verification.

1 The actual "counting" of notes may be done as follows —The notes being in bundles of a certain number, a few at the top are folded back by the verifying officer, and the bundle handed to a clerk who counts the notes which are not folded back and marks the number, the verifying officer then sees that the number of notes folded back makes up the complete bundle. But the verifying officer is required to satisfy himself, in all cases except those of five rupee and ten rupee notes, that the bundles really contain only notes of one denomination.

2 When signed notes are received in a sub-circle office, they should be counted in the presence of the Currency Officer, and of another officer who should, if possible, be the future verifying officer, and if not, an officer from the Accountant General's staff. The contents of the bundles should be checked by the signature of both the officers, and the bundles should be passed as have not been opened up to the future verifying officer. The remainder of the signed notes should be passed according to the condition, be passed according to the condition, be passed according to the condition.

1600. The verifying officer should also compare the balance shown in the Currency Office Register of valuables ($\frac{L}{3}$) with the balances shown in the Registers—

(i) of Half and Mutilated Notes ($\frac{L}{21}$);

(ii) of Mismatched Notes ($\frac{L}{36}$), and

(iii) of Unclaimed Notes ($\frac{L}{38}$);

and then prove these balances by enumeration of the notes of each description actually contained in the box kept under double locks.

Verification of Stock Note Balance.

1601. The balances of stock notes in the Currency Offices on the 30th September and 31st March of each year will be verified by the officer appointed to verify the Currency balances.

Verification of Balances of Small Coin Depots.

1602. When a sub-dépôt of small coin is located in a Treasury, its balance will be verified by the District Officer, Article 329, Note 3. The balances of other sub-dépôts and dépôts of small coin on the 31st of March and the 30th of September will be verified by the officer appointed to verify the balance of the Currency Office.

NOTE 1.—The verification reports of small coin depôts located at Treasuries are submitted to the Accountant General under Article 329, Note 3. Those situated at Currency Offices should be submitted to the ~~Comptroller General~~ *Comptroller of the Currency* direct by the verifying officer.

Verification of Cancelled Currency Notes.

1603. The following procedure has been prescribed for the verification of cancelled currency notes at Calcutta, and should be adopted also at Allahabad, Lahore, Madras, Bombay, Rangoon, and Karachi —

(1) The notes are to be prepared by the Currency Department in bundles of 100, odd amounts forming a separate bundle. Each bundle

will be sewn together at one end, and will have a fly-leaf after the following pattern. —

PACKET No

Containing _____ piece of _____ rupees each of _____ Circle
 Total value, Rupees _____

Date of cancellation, being included in item of _____	Initials of Sorter
Date of transfer to Issue Department _____	Initials of Assistant Treasurer
Date of examination by officer in charge, Issue Department _____	Initials of the officer in charge, Issue Department
(A) Number of notes counted by clerk _____	Initials of clerk
(B) Number of notes counted by verifying officer _____	Initials of verifying officer
(C) Total to be entered in register of cancellations _____	
(D) Initials of verifying officer and date _____	

(2) Each set of bundles will be made over to the verifying officer, with a slip showing the number and detail by denominations, and each set must be completely disposed of before another is taken up

(3) The verifying officer will first proceed to count the contents of each bundle according to the procedure laid down in Article 329 (c). What each clerk counts will be entered and initialled at A on the form, and what the officer himself counts will be similarly entered by himself, and initialled at B

(4) If the full tale is found these two figures will now be added and entered at C

(5) The bundles will now have the left hand numbers cut off and be arranged in piles. Each pile contains notes of the same Circle and denomination and therefore is composed of one broken bundle and as many complete bundles as make up the tale

(6) When the whole set of bundles is thus arranged (but not before), the verifying officer will take up each pile in turn, examine its enfacements and if they are all correct and all the notes have had the left numbers cut off, will post the total number in his register with his own hand, and initial the enfacements at the place marked D. This must be done for each pile before the next one is taken up

(7) When the whole set of bundles is completed, the verifying officer will compare the numbers upon the Currency Department slip with those registered by himself and will mark the slip "verified and returned," initial it, and give it back to the Currency Department, with the accompanying bundles now defaced

(8) The register will then be carefully totalled. The verifying officer must himself check the vertical totalings, and the cross totalings, and calculation of value of the last line

(9) He may then proceed to another set of bundles

(10) A separate verification report must be prepared and submitted to the Comptroller-General for each set of bundles

Comptroller-General

(11) If any cancelled note, for any sufficient reason, cannot be produced in its bundle, it may nevertheless be included in the verifications, provided that—

- (a) a note of its absence is made on the fly-leaf of the bundle under the verifying officer's initials,
- (b) a statement of the number and value of notes thus remaining uncut is made upon the verification report, and carried forward in each successive one till the note is received and placed in its proper bundle after its left hand number has been cut off

Verification of Mint Balances.

1604 The verification of Mint balances is conducted annually by the outside audit branches of the Accountants General's offices in Calcutta and Bombay, in accordance with Financial Resolution No 2988, dated 14th October 1864, which also directed that the verification should take place when the amount of bullion in the Mints is usually at the lowest

1605 Mint balances consist of gold, silver, and copper in various forms and stages of manufacture, spread over different departments, and also new coins, and the primary object of the verification is to ascertain by actual tale or weighment of the whole, or a percentage of them in some cases, whether the balances in quantity as shown in the departmental registers are forthcoming or reasonably accounted for, and whether the total of the departmental balances makes up the value reported by the Mint to the Comptroller, India Treasuries and ~~Head Commissioner of~~ ^{Am} Currency in Calcutta or to the Accountant General and Commissioner of Currency in Bombay, and any difference found between the book and actual balance should therefore not only be stated but made a subject of enquiry, and the result reported to the Government of India in the Finance Department

1606 The date of verification should as a rule be the last day of a month, but if any other date is fixed to suit the convenience of the Mint, the balance of that date should be worked forward or backward to the last or first day of the month for the purpose of agreement with the balance shown in the monthly bullion account

1607 For the purpose of verification the Mint may be divided into three main departments with sub divisions —

- (1) Melting department
- (2) Mechanical departments sub divided into laminating, fine rolling and cutting out weighing and edging annealing, stamping, adjusting and coin ringing branches
- (3) Bullion department sub divided into bullion stronghold and coin room or copper store department in the case of copper

1608 Each of the above branches should present a slip to the verifier, showing in tale and weight the balance that ought to be in hand on the day of verification

1609 The whole of the balance of gold in all the departments should be passed through the scales

1610. The whole of the silver balance, with the exception of bullion and coins, should be weighed. Coins in bags should be examined in the manner described in Article 1599, with reference to the verification of the Currency Reserve. Those packed and sealed in boxes should be verified by counting the number of boxes, their value being calculated from the recognized contents of each. A few boxes selected at random should, however, be opened, and one of them emptied out and the contents counted in detail.

1611 In the case of bullion ingots and bars a list of the parcels or bags with the registered weight of each should be obtained from the Accounts Branch of the Mint, and at least four lakhs out of a balance not exceeding eighty lakhs and six lakhs if the balance is larger, should be passed through the scales. The bags or parcels of bullion not passed through the scales should be counted and identified by a comparison of the register number and weight as entered on the labels they bear with the register number and weight recorded in the list above referred to.

1612 Bullion being of different touches or degrees of fineness the value above and below standard, which is fixed at 91.66 fine, should be proved with reference to the Assay Produce Register in which the fineness of each parcel is attested with the Assay Master's initials. The gross produce column in this register is not covered by the Assay Master's initials but worked out by the Mint from the certified touch, and about 10 per cent of the calculations should be tested by the verifier.

1613 The quantity of bullion verified being thus converted into value by the help of the Assay Produce Register, the total value, including the balances of the melting and the mechanical departments which are all standard, should, if the date of verification is other than the last day of a month, be worked up by audit of the accounts to the balance of the last or first day of the month, whichever is the date of the monthly bullion report sent by the Mint to the Secretary of the Treasury. The balance should be compared with the India Treasury bullion, and the difference should be noted for comparison with the balance realized by the Currency Office.

1614 The copper and bronze balances are verified on a different date from that of gold and silver in Calcutta, but there is no objection to their being verified at the same time as gold and silver, if it is convenient to the Mint.

1615 The number of slabs of copper should be ascertained shipment by shipment either by actual enumeration of the whole or partly by calculation if the enumeration of the whole is likely to be attended with undue delay and inconvenience, and about 5 per cent of the slabs should be passed through the scales and the weight of the whole arrived at approximately by calculation.

1615A The whole of the tin and zinc balances in store should be passed through the scales. The whole of the bronze balance in all the

departments of the Mint with the exception of the ingots and coins should be weighed. As regards the bronze ingots, a list of the parcels with their respective weights should be obtained, as in the case of silver bullion from the Mint, and 5 per cent. of the bars picked at random should be ~~carefully counted and identified~~ with

- (2) The cases in unopened stock should be examined to see that they are marked with the symbols for the kind of stamps under examination and their number counted. Three per cent. of these boxes taken at random should be opened, and a packet or two in each examined to see that they contain stamps of the kind indicated on the outside of the case. The contents of any cases which, though included in "unopened" stock, have been opened and issued in part, should be counted in detail as if they were included in open stock.

NOTE.—In Bengal and Bombay the verification of unopened stock is confined to counting all boxes and removing at least one tier chosen at random in each godown and carefully examining the exterior of each box so removed.

- (3) For "opened" store, all broken packets should be counted in detail. But in the case of stamps in original bundles or packets, it will be sufficient to count the bundles and see that they are unopened and bear the original label of the description of stamps they profess to contain. Ten per cent. of these bundles taken at random should, however, be counted in detail and their declared value worked up.

NOTE.—If the amount is large this counting may be done as in the case of Currency notes (*vide* Article 1593), i.e., one parcel in ten may be opened and any convenient portion of it examined in detail. In the case of Currency notes one tenth (or one consecutive batch of 100 notes) is found convenient.

- (4) After having finished the detailed examination in the above manner, the total verified value of each kind of stamps should be worked out and the result embodied in a report in the following manner:—

Description of stamps	Balance verified (value)			Balance as per Controller's Superintendent's	Stock books	

Certified that the balance of stamps in the custody of the Controller of Stamps in Calcutta and Superintendent of Stamps in Madras and Bombay—on the—191 has been verified by me in the manner laid down in the Civil Account Code, Chap.

ter 75, Article 1620, and I have thus satisfied myself of the correctness of the result set forth above.

- (5) The report should be submitted to the Local Accountant General, who should certify at foot of it that the balances reported therein agree with those accepted in his own office from the returns submitted by the Superintendent of Stamps. The Accountant General will submit the report to the Local Government with any remarks he may have to offer, and send a copy of the report, the certificate, and the forwarding letter to the Comptroller General.
- (6) In the absence of special orders to the contrary, the balance to be verified should be the closing balance of the last working day of a month. If that of any other day be verified under the express orders of the Local Government, the report should be worked up to the last day of the month by the accounts for the intervening days.

Chapter 76.—Miscellaneous Returns.

Currency Charges	1622	Silver Coins withdrawn	1627
Expenditure on Stores	1624	Income Tax Deductions	1629
Bank Accounts	1625	Holidays	1629A
Gold Coins	1626	Distribution of Government Securities	1629B
Rupee Census	1626A		
Copper Coin Depôt Balance	1626B		

1621. A few miscellaneous returns are submitted by Account Officers, as described below.

Currency Charges.

1622. An annual statement of Currency charges is required by the ~~Head Commissioner of Revenue~~ Currency for embodiment in the annual Currency report, *viz*, an approximate report to be sent immediately after the submission of the accounts for March and a final statement as soon as the books for the year are closed. The form and details required may be seen in the published reports

and for the probable receipt approximate account receipts or expenditure

1623. Cancelled

Expenditure on Stores

~~ge 782, Article 1624—~~ De-
~1

For "Finance Department" in the third and fourth line of Article, *substitute* "Commerce and Industry Department." the last paragraph of this Article *substitute*—

The latest orders regarding the preparation of this return are contained in the Commerce and Industry Department letters No. 10892—10905-36, the 9th October 1914, and No 12741—12754, dated the 2nd August

any comm- 9th List—17-16.
of the previous year should be drawn up

Bank Accounts.

1625. The Presidency Banks and their Agents in charge of branches with which the local Treasuries bank will furnish statements at the close of each financial year, showing the balance at credit of each Government Officer who, in his public capacity, has a separate account (vide Article 703), these statements Accountants General will forward to the Comptroller General, with any necessary remarks or explanations. The

Cancel this article

1st List—1 & 14

Insert the following note under this article.—

NOTE.—For preparing the return for salaries and pension, it is not necessary to have the numbers of the assessee and the amounts tabulated under the different classes enumerated in Form 201 from the pay bills of each month. It will suffice to prepare the return from the bills of April and November, dividing the total numbers by two and multiplying the amount by six. If any considerable discrepancy should be found between the result and the revenue shown under deductions from salaries and pensions, the matter should be investigated.

1st List—1 & 14

should then be telegraphed to the Comptroller General not later than a week after the expiration of the period to which they relate. The monthly return similar in form to Form 73 of the Civil Account Code should be sent by post about the 15th of the next month, and should, except in the case of the returns received from the Comptroller, India Treasuries, the Accountants General, Bengal, Bihar and Orissa, and the Comptrollers Central Provinces and Assam, include in a separate part the transactions in the currency offices and agencies in the province.

NOTE.—The transactions in the Calcutta Circle should be reported separately by the Assistant Comptroller General, Currency, Calcutta, and those in the chests in the Central Provinces included in the statement sent by the Accountant General, Bombay.

(b) From the monthly returns compiled in the local account offices, a Quarterly Return in Form 204 should be submitted to the Comptroller General as soon as possible after the despatch of the monthly statement for the last month of the quarter.

Rupee Census.

1626A. From statements received under Article 591A, each Accountant General should compile a return for the whole province and pass it on to the Head Commissioner as soon after the 6th of May in each year as possible.

Copper Coin Depot Balance.

1626B. A statement of the balances of copper coins in the depôts of a province on 31st March preceding should be forwarded in the first week of the month of August following to the Comptroller, India Treasuries.

Silver Coins withdrawn

1627. From the returns described in Article 587C, a quarterly provincial return should be compiled and submitted to the Head Commissioner of Paper Currency within one month after the expiry of each quarter.

1628. Cancelled

Income Tax Deductions.

1629. Under Finance Department No 2763, dated 6th June 1890, as amended by Nos 2316 S R, dated 8th May 1901, 83 S. R, dated 14th January 1903, and 594 F, dated 16th December 1912, two returns of deductions made from salaries, pensions, etc, and from interest on securities and bonds are to be compiled by Accountants General and submitted to the Local Governments at close of each year of assessment, in Forms 201 and 202

Holidays.

1629A. Each Accountant General should submit on or before 22nd December a list of holidays other than Sundays on which his office will be wholly closed during the ensuing calendar year

Distribution of Government Securities.

1629B. A statement showing how much of the securities in custody of the Comptroller General on the 31st December of each year is held on account of Europeans and how much on account of Natives should be submitted to the Comptroller General by each officer on whose behalf he holds Government Securities, in Form 202A, as soon after that date as possible (*vide* Article 1558)

Chapter 77.—Departmental Regulations—Accountant General.

Departmental Control 1630 Appeals against disallowance of expenditure in audit 1631A	}	Relations with Local Government 1632 General Duties 1634 General Restrictions on Powers 1636
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Departmental Control.

1630. In matters relating to the appointment and control of the officers, gazetted and non-gazetted, working under him, and to the administration of his office generally, the Accountant General, as an Accountant and Currency Officer, is subject to the direct control of the Government of India in the Finance Department. All correspondence with the Government of India on such matters should be submitted through the Comptroller General, except in case of urgency when a copy of the letter should be sent to the Comptroller General with the intimation that the original has been sent direct to the Government of India. The posting and transfer of officers of the General List and Chief Superintendents in the Indian Finance Department are made by the Comptroller General except in the case of the officers mentioned below —

- (a) All Comptrollers
- (b) The Deputy Comptroller General
- (c) The Deputy Auditors General
- (d) The Assistant Secretary to the Government of India, Finance Department

All reports of taking and giving over charge should be submitted to the Comptroller General direct on the day the transfer of charge is effected.

1631. The Accountant General is in immediate subordination to the Comptroller General in all matters connected with audit and account, and will refer to him all questions bearing on the classification of receipts and charges and other matters of account, such questions should not be referred to the Government of India at all, unless the Comptroller General is in doubt or the Local Government does not accept the Comptroller General's view.

Appeals against disallowance of expenditure in audit

1631A. The following rules define the relative position in matters of audit of the Comptroller General and officers subordinate to him and the procedure which should be followed when it is desired to refer a case for the decision of the Comptroller General —

Civil Accounts

When expenditure is disallowed in audit for want of proper sanction and the executive authority concerned wishes to appeal against the disallowance, the following procedure shall be observed —

- (1) If the Accountant General holds that the expenditure is within the sanctioning power of the Local Government or of an

- (5) The decision of the Auditor General in all such appeals is ordinarily final, but the Government of India reserve the right to refer any case to the Secretary of State for orders

Relations with Local Government

1632 The Local Government may require special returns to be prepared in any form it likes, and the Accountant General will conform with all requisitions of the Local Government, though, if any seem opposed to specific orders of the Government of India, he should first respectfully make a representation to that effect. But all returns, accounts, and statements for the Finance and Revenue Accounts or required by the Comptroller General must be prepared in the form prescribed by the Comptroller General, and in all matters relating to the procedure of the Finance and Revenue Accounts the Comptroller General's instructions should be followed as it is essential that there should be uniformity in the accounts of the several provinces. If a Local Government objects to any part of the procedure prescribed by the Comptroller General, it should report its objections to the Government of India in the Department of Finance, but should never of its own motion interfere with such procedure.

1633 It is usually found convenient for Local Government before passing orders, to obtain the advice of the Local Accountant General as to any particular application of financial rules or orders concerning which there may be doubt. Also, whenever an Accountant General is of opinion that any proceeding of a Local Government transgresses any such rule or order, it is his duty respectfully to advise the Local Government accordingly. In either case the Local Government may follow or disregard the advice of the Accountant General as may seem to it right. But if the Accountant General does not finally acquiesce in the correctness of the decision of the Local Government it is his duty respectfully to request the Local Government to submit the question for the orders of the Supreme Government. The Supreme Government does not usually receive any communications upon such matters from an Accountant General except through the Local Government but a Local Government must not withhold any such representation made by an Accountant General unless it yields thereto.

General Duties

1634 The main duties of an Accountant General as an Accounting Officer are to keep himself thoroughly acquainted with the progress of revenue and expenditure so as to be able at once to bring to notice any matter demanding attention. Though not necessarily taking a personal part in the compilation of his monthly account he is responsible for the accuracy and efficient working of the numerous processes of which that account is the outcome. He is charged with the administration of those numerous matters in respect of which Government is debtor or creditor, and it is his duty to see that proper accounts are kept of all those transactions and that due measures are taken for their adjustment. He exchanges accounts with other accounting officers of Government, and it is his duty to see that these accounts are promptly cleared. He has the

Page 788, A.

Article 1635,

Substitut

"1635.

orders are
from them
has reason
any rules or orders
authority "

Article 1635 as amended by the 1st

audit objections, see Article 989 "

2nd List—1814

ons on Powers

may not, without permission of the
Comptroller General,—

important orders passed by any
officer who preceded him in his office, or

(2) call for new returns from Military or Public Works Account
Offices, or

(3) modify forms prescribed by the Government of India

1636A An Accountant General may not issue any important notice
to the public through Treasury officers or otherwise unless its form has
been approved by the Comptroller General

1637 An Accountant General may not—

(1) forward applications for sanction for expenditure or for re-
laxation of leave or pension rules, such an application must
be simply returned to the officer making it for submission
to the proper executive authority, or

(2) propose increases in departments other than his own, or

(3) on any account join in protesting against any retrenchment or
economy which the Supreme Government may command, or

(4) suggest expedients for the evasion of the natural operation of
a rule when reporting on claims to pension or allowances of
any kind, his duty being merely to report how a claim is
affected by the rules, or

(5) advise upon any questions relating to pensionary claims, until an
officer absolutely retires, or is about to retire from the
service, except upon a reference from the Government of
India or the Local Government, or

(6) issue orders stopping the payment of establishment or contin-
gent bills of an office to obtain compliance with orders. The
extreme measure of enforcing compliance with orders by
means of stoppage of pay should be resorted to only under
the express sanction of the Local Government in each case
and only in respect of the salary bill of the head of the
office, or

(7) allow shares in any joint stock company to be transferred to, or
stand in the name of, the Secretary of State for India ex-
cept with the express consent of the Government of India.

Chapter 78.—Departmental Regulations—Gazetted Staff.

Constitution	1638	Superannuation	1651A
Distribution of Work	1640	Pension Applications	1652
Training of Junior Officers	1645	Financial Department Provident	1652A
Departmental Examinations	1646	Fund	1653
Language Rewards	1647	Fees	1654
Deputation	1648	Misconduct and Indebtedness	1657
Leave Applications	1649	Pecuniary Relations with Subordinates	

Constitution.

1638 The Gazetted Staff consists of officers of the General List of the Indian Finance Department, styled Deputy or Assistant Accountants, Assistant Controllers on probation, and of Chief Superin-

Page 789, Article 1638—

Add the following under Note 2 to this article —

"Appointment to the post of Chief Superintendent after 2nd June 1914 carries with it the liability of general employment in India and Burma according to the exigencies of the Public Service, and an unrestricted liability to transfer should be made a fully recognised condition of the service of such officers on their first appointment"

2nd List—1814

Article 1640, page 789—

Substitute the following for this article —

1640 The distribution of work among the Gazetted Officers is left to the discretion of the Accountant General with the exception of the Budget and Resource Departments which will be under the immediate charge of the Accountant General himself. The Accountant General will, however, remain generally responsible for the whole work of the office, and he should take such measures as are necessary for keeping himself thoroughly acquainted with the departments which are not in his immediate charge. He should also, as far as possible, avoid changes among his departments

3rd List—1511

Article 1641, page 789—

Cancel this article

3rd List—1511

III —The pre-audit section, when principal assistant not being a Deputy

Besides these, there are—

The Gazetted Audit
The Pension Audit
Local Funds

Accounts Current
Budget
Resource

Page 788, A

Article 1635,

Substitut

"1635

orders are
from them
has person
any rules or order
authority"

Article 1635 as amended by the 1st

audit objections see Article 989"

2nd List—1814

ons on Powers

may not, without permission of the
Comptroller General,—

important orders passed by any

officer who preceded him in his office, or

(2) call for new returns from Military or Public Works Account
Offices, or

(3) modify forms prescribed by the Government of India

1636A An Accountant General may not issue any important notice
to the public through Treasury officers or otherwise unless its form has
been approved by the Comptroller General

1637 An Accountant General may not—

- (1) forward applications for sanction for expenditure or for relaxation of leave or pension rules, such an application must be simply returned to the officer making it for submission to the proper executive authority, or
- (2) propose increases in departments other than his own, or
- (3) on any account join in protesting against any retrenchment or economy which the Supreme Government may command, or
- (4) suggest expedients for the evasion of the natural operation of a rule when reporting on claims to pension or allowances of any kind his duty being merely to report how a claim is affected by the rules, or
- (5) advise upon any questions relating to pensionary claims until an officer absolutely retires, or is about to retire from the service, except upon a reference from the Government of India or the Local Government, or
- (6) issue orders stopping the payment of establishment or contingent bills of an office to obtain compliance with orders The extreme measure of enforcing compliance with orders by means of stoppage of pay should be resorted to only under the express sanction of the Local Government in each case and only in respect of the salary bill of the head of the office, or
- (7) allow shares in any joint stock company to be transferred to, or stand in the name of, the Secretary of State for India, except with the express consent of the Government of India

Chapter 78.—Departmental Regulations—Gazetted Staff.

Constitution	1638	Superannuation	1651A
Distribution of Work	1640	Pension Applications	1652
Training of Jun or Officers	1645	Financial Department Provident	
Departmental Examinations	1646	Fund	1652A
Language Records	1647	Fees	1653
Deputation	1648	Misconduct and Indebtedness	1654
Leave Applications	1649	Pecuniary Relations with Subordi- nates	1657

Constitution

1638 The Gazetted Staff consists of officers of the General List of the Indian Finance Department, styled Deputy or Assistant Accountants, Assistant Comptrollers, Assistant Engineers, and of Chief Superin-

Page 789, Article 1638—

Add the following under Note 2 to this article —

Appointment to the post of Chief Superintendent after 2nd June 1914 carries with it the liability of general employment in India and Burma according to the exigencies of the Public Service and an unrestricted liability to transfer should be made a fully recognised condition of the service of such officers on their first appointment

Article 1640, page 789—

2nd List—1814

Substitute the following for this article —

1640 The distribution of work among the Gazetted Officers is left to the discretion of the Accountant General with the exception of the Budget and Resource Departments which will be under the immediate charge of the Accountant General himself. The Accountant General will, however, remain generally responsible for the whole work of the office, and he should take such measures as are necessary for keeping himself thoroughly acquainted with the departments which are not in his immediate charge. He should also, as far as possible, avoid changes among his departments

3rd List—15115

Article 1641, page 789—

Cancel this article

3rd List—15115

111 —The pre audit section, when the principal assistant not being a Deputy

Besides these there are—

The Gazetted Audit
The Pension Audit
Local Funds

Accounts Current
Budget
Resource

Cancel the first sentence of this article.

Cancel this article.

ment, duties within the office entrusted, at the Accountant General's discretion, to superior officers (Superintendents)

Training of Junior Officers.

1645. The following rules for the training of Junior Officers of the Finance Department are reprinted from the Resolutions of the Government of India in that Department, No 2422, dated 21st August 1873, and No 3496, dated 28th December 1876.—

For the future, on appointment as a probationer in the Enrolled List of the Finance Department an officer shall, for the period of at least one year, receive a definite course of training in the clerical duties of an Accountant General's Office under the following regulations. During this year of training the officer must not be appointed to act in any higher class of the department, or to undertake any higher duties.

1 The work of an Indian Account Office, as at present constituted, is divided into audit and account, of which the former leads up to, and prepares material for, the latter. When, therefore, a Junior Officer has been long enough in the office to have a general knowledge of its working, he should be attached to the audit section, and make himself practically acquainted with the procedure of testing, checking and recording payments to Gazetted Officers, establishments and pensioners and payments on account of contingent charges, and he should be required, without assistance, to audit and record the audit of some vouchers of each class.

2 When the Junior Officer reports himself ready to prepare a Classified Abstract, the Accountant General should cause the original cash account and lists of payments received from some one Treasury in a past month to be brought up the vouchers and schedules being first arranged in the order in which they were received from the Treasury, and the Junior Officer will then prepare and prove a Classified Abstract and objection statement, which will be checked with the abstract already passed and posted, and a report of any differences made to the Accountant General. In Madras classified accounts are still submitted, and in this Presidency Junior Officers should be required to post blank forms from the separate vouchers and schedules as far as the materials serve.

3 At this stage the Junior Officer should be placed in charge of the Objection Book of one or more districts for a few months, this work will not occupy his whole time, and need not interfere with his further training.

4 Next he must prepare, for some months other than March or April the abstract of transfer entries and statement of disbursers' accounts and also post the closing entries of the month on as many pages of the Detail Book as the Accountant General may consider sufficient to afford a fair test of his practical knowledge, the Superintendent of the Computation Department will lay the papers before the Accountant General again with a report of the corrections found necessary.

5 Next, the Junior Officer should prepare the Journal entries of a month, he should also be required to prepare rough drafts of the entries both Journal and Ledger, required to close the books of one year, and to open those of the next—the entries in fact, which will be necessary in the local office to close and open the books in use at the time of his probation.

6 At some stage in this course of training the Junior Officer should, for some months be put in charge of one or more Accounts Current with other offices, both outward and inward, gathering materials for the outward account from the original district accounts preparing the Account Current and agreeing it with the books, watching the action of the

other party to the amounts in adjustment, and also taking the necessary steps to pass the inward amounts through the books preparing the Objection Statement and any letters connected with his work for the approval of the Accountant General

7 The necessary duration of the course of training must vary with opportunities available and the industry and ability of the Officer and it is therefore not desirable to name any particular period, but on no account should the training be hurried and the Accountant General must satisfy himself that the Junior Officer has acquired a competent knowledge of the ordinary duties of the several branches of an Accountant General's Office, the certificate to that effect should be sent to the Government of India through the Comptroller General

Departmental Examinations

1646 Departmental Examinations are held half yearly in May and November They are conducted at the Local Account Office in the presence of the Accountant General in the subjects and under the rules prescribed by Finance Department Resolution No 6023, dated 31st December 1890, as modified by No P 5063, dated 8th December 1899, No 7682 P, dated 7th December 1904, and No 3489 E O, dated 22nd June 1906

Language Rewards.

1647 Junior Officers in the classified grades of the Finance Department who may qualify in the native languages for the Lower Standard examination fixed for Military Officers will be allowed a donation of Rs180, and those who may pass the Higher Standard at once will be allowed a donation of Rs300

Deputation.

1648 The deputation of an officer of the Accounts Department to serve on any committee at a distance from his station, and the circumstances connected with it, should, in every instance, be reported to the Government of India

Leave Applications

1649 The Government of India in the Finance Department deal with the leave applications of Accountants General, Comptrollers, the Deputy Comptroller General, the Deputy Auditors General, the Assistant Secretary to the Government of India, Finance Department, and in the case of long leave of civilian officers in the Enrolled List

Applications from other officers of the Enrolled List including Chief Superintendents (except in the case mentioned in the next article) are finally disposed of by the Comptroller General, subject however, to the proviso that if leave be refused in any case, a report of the reasons for the refusal should be made to the Government of India

1650 In the case of officers whose rank is not higher than Assistant, an Accountant General may deal finally with applications for privilege leave provided that—

Article 1650, page 791—

In line 2, before 'Accountant General' add "the Controller of Currency or"

- (3) All grants of leave, and the date of each officer's departure on, and return from, leave shall be reported to the Comptroller General

1651 All applications for leave, which require the sanction of the Government of India should be submitted to the Comptroller General who will forward them to the Government of India with his opinion as to whether the leave should be granted, and suggest the departmental arrangements to be made if the leave is granted

Superannuation

1651A Recommendations for extension of service after superannuation should not be submitted more than six months before the date on

Article 1652, page 792—

Substitute the following for this article —

“1652 Applications for pensions of officers of the Indian Finance Department appointed by the Secretary of State or the Government of India should be submitted for sanction to the Government of India in the Finance Department through the Comptroller General. Applications for pensions of other Gazetted Officers should be submitted for sanction to the Comptroller General.”

4th List—1 & 15

1902, as amended by Finance Department
July 1911

as inserted in the General List of the Indian
eligible to subscribe to the
5655 P dated 13th Decem

ber 1899

When a subscriber to this Fund is about to retire he should place himself in communication with the Comptroller, India Treasuries, giving the date of his retirement and requesting that steps may be taken to close his account and pay him the amount due. The Comptroller, India Treasuries, being satisfied of the correctness of the date, should then ask the officer who disburses the subscriber's salary to intimate to him the final payment of Fund subscription, and when this has been done, should arrange for payment of the amount at credit of the officer.

1652B Recoveries of subscriptions or withdrawals of deposits under proper authority in provinces other than “India” will be passed on through the Exchange Accounts with “India.”

1652C The account procedure to be adopted by the Comptroller, India Treasuries will be that prescribed for the Forest Officers' Provident Fund with suitable modifications

Fees

1653 An officer of the Indian Finance Department appointed directly by the Government of India will not be allowed to conduct

outside audits or to accept fees for auditing accounts or other similar private work without the special sanction of the Government of India.

Article 1653, page 793, Note 2—

For "limits which Local Governments and Heads of Departments are empowered to sanction" substitute "limit which the Comptroller General is empowered to sanction under the rules in the Civil Service Regulations"

MISCONDUCT

3rd List—15 1 15

1654 An Accountant General is bound to report to the Government of India, promptly and strictly, any misconduct on the part of such or his subordinates as are appointed by that Government

1655 If the salary of any officer in the General List of the Indian Finance Department be attached by order of the Civil Court, the fact must be immediately reported to the Government of India, together with the explanation of the officer concerned

1656 The rules in Articles 1684 to 1686 apply also to Gazetted Officers, but they have been included in Chapter 79, because the occasion for their application arises oftener in connection with members of the office establishment

Pecuniary Relations with Subordinates

1657. All Gazetted Officers are prohibited, under pain of dismissal, from taking loans from, or otherwise placing themselves under, pecuniary obligations to persons subject to their official authority

~~1658. The following references to rules, affecting the duties and~~

Article 1658 (c), pages 793—794—

Insert the following at the end of this clause—" See also Home Department Notification No 1566 dated 5th September 1914, received with Finance Department endorsement No 996 C S R, dated 25th September 1914 "

CHAP 78
No 5—124-48

3rd List—15 1 15

Government servants are also required to make a declaration of the landed property held by and managed by their wives or other members of their families living with and in any way dependent on them —(Home Department No ³³2405 2414 dated 11th September 1889)

(b) *Direction of a bank or public company*—No officer holding a permanent appointment under Government, whether pensionable or not, may be permitted to serve as a Director of any bank or public company without previous reference to the Secretary of State —(Finance Department No 1318, dated 14th March 1889)

(c) *Submission of petitions and memorials*—For rules regarding the submission of petitions to the Government of India and of memorials to the Secretary of State, see Home Depart-

ment Notifications Nos 147 and 148, dated 19th January 1905, circulated with Financial Department No 756 P, dated 4th February 1905, and Home Department amendment No 2530, dated 21st July 1905, circulated with Financial Department No 4342-P, dated 2nd August 1905, and amendment received with Finance Department No 3994 P, dated 17th July 1906. See also further orders received with F D No 6220-P, dated 4th October 1907. See Home Department letter Nos 3005-3014, dated 21st December 1908, received with Finance Department No 109-P, dated 8th January 1909. See further orders received with Finance Department No 30-P, dated 6th January 1909, and Home Department letter Nos 882-891, dated 12th March 1909, received with Finance Department endorsement No 1595-P, dated 23rd March 1909. See further orders in Home Department Nos 1205-1214, dated 24th May 1911, received with Finance Department No 3452 C S R, dated 9th June 1911. See also Home Department Notification No 2441, dated 26th October 1912 received with Finance Department endorsement No 791-C. S. R., dated 18th November 1912.

NOTE.—Officers may join in combined memorials when the matter about which they wish to petition Government is not connected with their position as servants of Government. The Home Department order does not apply to them.—*Finance and Commerce No 895, dated 14th May 1883* }

(d) *Arbitrations*—On the subject of arbitrations the following rules have been laid down.—

1 An officer shall not act as arbitrator in any case without the sanction of his immediate superior, unless he be directed so to act by a Court having authority to appoint an arbitrator.

" 4 arbitrator in any case which is likely to come before
r executive office which he may be holding
private request of disputants, he shall accept no

fees

4 If he act by appointment of a Court of Law, he may accept such fees as the Court may fix

(e) *Residences for Government Officials*—For rules relating to the construction or purchase of buildings for the residence of Government Officials and to the assessment of rents, see Circulars Nos 14 and 9 of the Government of India in the Public Works Department circulated with Finance Department No 3139, dated 23rd September 1885, and No 4475 A, dated 5th September 1900, respectively.

(f) *Title to medical attendance*—For rules regarding the title of Government Officers to medical attendance, see Government of India, Home Department, No. $\frac{19}{311-81}$, dated 16th August 1884, published in Supplement to Gazette of India, 23rd August 1884, page 1218.

(9) Attitude toward the attitude & Government movements with which they may be brought in contact, see Home Department Resolution No. 679¹¹ dated 11th March 1940, For rules regarding in the service of si-political move-

circulated with Finance Department No 1390, dated 25th March 1890, and amendment received with Financial Department No 7084 G C, dated 30th December 1905

- (h) *Vindication from defamatory attacks*—For rules regarding the course to be followed by Government Officers for the vindication of their acts as public functionaries from defamatory attacks, vide Home Department Resolution No $\frac{30-Pub}{1878\ 1885}$, dated 5th September 1890, circulated with Financial Department No 4371, dated 13th September 1890, and H D No 1365—74, dated 29th May 1900, circulated with F F No $\frac{91}{2012}$, dated 18th June 1900
- (i) *Receipt of testimonials and addresses*—See Home Department Resolution No 729—53, dated 6th May 1898, circulated with Finance Department No 2260 Ex, dated 17th May 1898
- (j) *Connection of Government servants with the Press*—See Home Department Circular letter No $\frac{30}{1267\ 76}$, dated 16th August 1884, and enclosures, and Resolution No 22 A, dated 3rd June 1885.
- (k) *Sale of property to Natives by British Officers*—See Home Department Notification No 1437, dated 23rd September 1881, and No 53, dated 20th January 1882
- (l) *Pecuniary contributions from Native Chiefs towards public objects*—See Home Department Resolutions No $\frac{31}{217-4}$, dated 11th July 1885, and No $\frac{25}{1637\ 1665}$, dated 14th August 1889.
- (m) *Prohibition against entering into pecuniary arrangement with members of the same service or Department by Civil or Military Officers in connection with resignation of any appointment held by them*—See Home Department Circular letter No $\frac{53}{1641\ 73}$, dated 29th December 1883 and enclosure
- (n) *Acceptance of presents by Government servants*—See Foreign Department Circular letter No 1299 G, dated 20th June 1876, circulated to Local Governments and Administrations with Home Department No 1144—1158, dated 13th July 1876
- (o) *Insolvency of Civil Servants*—See Home Department Notification No 181, dated 26th January 1881, publishing the Court of Directors' Despatch No 18 (Public) dated 22nd March 1854
- (p) *Public criticism of Government policy by Government servants*—See Home Department Circular No 2300—2309, dated 16th November 1898, and enclosures
- (q) *Employment under another employer while on leave*—See Finance Department No 2205 P, dated 27th June 1910, and No 2937 P, dated 20th May 1906

Chapter 79.—Departmental Regulations—Establishment.

Sanction and Revision	1659	<i>Fines</i>	1678H
Appointment and Promotion—		Dismissal and Resignation	1679
<i>General</i>	1660	Date of Birth	1680A
<i>Subordinate Account Service</i>	1663	Superannuation	1681
Temporary Establishment	1674	Fees	1683
Audit	1676	Insolvency and Attachment of Salary	1684
Leave	1677	Pecuniary Relations with Subordi- nates	1687
Deputation	1678		

Sanction and Revision.

1659. The establishment of a Civil Account Office is sanctioned by the Government of India. Any proposal for revision of the establishment or for temporary or permanent addition thereto should be submitted to the Government of India through the Comptroller General.

1. In a few cases the cost of a portion of the establishment is borne by Provincial or Local Funds, such portion may be revised with the sanction of the Local Government. The proposed revision must, however, be first submitted to the Comptroller General for his approval.

Appointment and Promotion.

General.

1660. The appointment and promotion of persons on the establishment of a Civil Account Office rests with the Accountant General, subject, as regards members of the Subordinate Account Service, to the provisions of Articles 1663 to 1673.

1661. It is desirable to test the qualifications of clerks on first appointment and suitable rules should be laid down by the head of each Account Office with reference to the state of education and the supply of educated men in the province.

1662. No head of an office may employ, either temporarily or permanently a person belonging to another establishment, without the previous consent of the officer on whose establishment he is at the time borne. In cases in which, for reasons which may appear satisfactory to the new employer, such consent cannot be obtained before the person joins his new appointment, his employment may be made conditional on consent being obtained. Before accepting other employment, the person must either resign his previous appointment or obtain the consent of his departmental superior to his accepting such employment; and if such consent is not obtained, the person renders himself liable to be discharged from his former appointment, and thus to lose his previous service for pension; and it must be held to be a breach of discipline if a person actually transfers his services to a new employer without first obtaining the consent of his former employer, or definitely resigning the service.

1662A As a precaution against the inadvertent re employment of men who may have been dismissed, the Accountant General should ascertain whether an applicant for a post has been in Government service before, and should refer to his previous employer if the circumstances connected with his discharge are not clear. The applicant should be required to produce a copy of his character book or other record of service and a person who succeeds in obtaining employment by the concealment of his antecedents would obviously merit dismissal on the true facts being discovered. The sanction of the Local Government or Administration should always be required to the re employment of persons dismissed.

NOTE.—Dismissal should be distinguished from ordinary removal or discharge.

1662B It has been arranged that Confidential Registers should be kept in each Civil Account Office for record of the character and qualifications of each person.

Article 1662 D, Page 797—

Substitute the following for the existing article —

1662D The Comptroller and Auditor General and the Controller of Currency, Accountants General and Comptrollers and Commissioners of Paper Currency are empowered to grant exemptions under Article 147 (iii), Civil Service Regulations in respect of establishments subordinate to them.

NOTE.—The Controller of Currency may also exercise this power when necessary in dealing with the Mint and Assay establishments.

Service in the Account Service

1663 The ministerial appointments in the Civil Accounts Department ~~Article 1663~~ *are separated off into a service called the*

Add the following as Note 2 to this article numbering the existing note as Note 1 —

NOTE 2 —

offices of
liability as
persons as
of transfer
pared to

the liability of transfer to the
controller of Currency and this
appointment. In the case of
will be made to make the terms
person concerned must be pre

1664 Appointments to this service may at the discretion of the ^{1st List—1 & 13} be made either direct or by promotion from the clerical service.

1665 No person appointed direct can be confirmed and no person can be promoted from the clerical service in either a substantive or officiating capacity, who has not passed the qualifying departmental examination referred to below prescribed for the branch of the service to which the post in which he is to be confirmed or to which he is to be appointed belongs. All direct appointment must therefore at first be made on probation only.

1665A. In the case of direct appointments the period of probation shall not be less than six months, and will cease not later than the date on which the result of the second examination at which the candidate appeared reaches the head of the office to which the candidate belongs. Every person appointed direct must appear at the first, and if he fails in the first, at the second examination also, prescribed to be held after his appointment, unless the first examination is prescribed to be held within six months of the date of his appointment, in which case, if he does not appear at that examination, he may be allowed to appear at the second and third examinations instead. Failure to pass at the second examination at which he should appear will entail removal from the service.

NOTE.—Transfer to the Subordinate Account Service of any branch from the Subordinate Account and Clerical Service of either of the other branches is considered as direct appointment and comes under the rules relating to direct appointment.

1665B. As regards members of the clerical service, only clerks, the minimum pay of whose appointments is not less than Rs 60, will be allowed to appear at the Departmental examination, and only such of these as are certified by the heads of their respective offices to be regular in their attendance, energetic, of good moral character and business habits, to give indications of possessing aptitude for the work of a Superintendent, and to have a reasonable prospect of passing the examination. Such persons will not be allowed to appear at more than four examinations.

NOTE.—A graduate of an Indian University who has been employed in an office for a period of not less than five years may on the office which should be given with caution appear at the Departmental examination every month.

1665C. The qualifying Departmental examination referred to above will be held once a year in November for all Civil Account Offices, and will be separate for the Ordinary and for the Local Audit Branches. It will be held in the several Civil Account Offices and be conducted by means of questions forwarded by the Comptroller General or set by the local Accountant General. The answers also will be examined and marked by the Comptroller General or local Accountant General according as the papers are set by the former or by the latter.

NOTE.—An officer who has passed the examination for either branch will not, if he appears at the examination for the other branch, be required to pass again in the subjects common to both examinations.

1665D. The subjects of the examination and the full marks allotted to each are as follows:—

(1) Precise Writing and Letter Drafting	150
(2) Civil Account Code	250
(3) Civil Service Regulations	250
(4) Civil Account System of Book keeping	200
(5) Rules and Regulations for the Audit and Inspection of Accounts subject to the Audit and Inspection of the Examiner of Local Accounts	250

1665G The results of the examination will be communicated confidentially by the Comptroller General to each Civil Account Office, the names being entered in order of merit. In the advice to each office the names only of the members of that office will be given.

1666 No monopoly of the appointments in the Subordinate Account Service is conferred upon members of the clerical service by passing the Departmental examination. Absolute discretion is retained for the head of each office to appoint directly to the Subordinate Account Service whenever the interests of the office in his opinion require it even though there may be members of the clerical service who have passed the Departmental examination. The members of the clerical service have this advantage that they can by their work make their merits known to the head of the office. The passing of the examination also does not in any way interfere with the principle of selection for the Subordinate Account Service. A member of the clerical service may be selected for promotion to the Subordinate Account Service before another who may have passed the examination at an earlier date, or have even taken a higher place in the same examination.

1667 Appointments and promotions which are in accordance with the above rules will be made under Article 1665 by the head of the office in which the vacancy occurs. In other cases the sanction of the Comptroller General is required.

1668 It is open to the head of an office, in appointing an officer to the Subordinate Account Service, to limit the pay drawn by him if he sees no occasion at first to allow the full amount.

1669 The pay and allowances of the Subordinate Account staff are to be drawn upon bills separate from the clerical staff.

~~-----~~ A confidential register of the Subordinate Account Service ~~-----~~
 1670, page 800— ~~-----~~ in which will be entered and posted ~~-----~~

ne 2, omit the words "the Comptroller General" and insert in
 e "each head of an account office"

- 2 Date of ~~-----~~ 4th List—1 & 15
- 3 Date of admission to ~~-----~~
- 4 Dates of appointment, temporary and permanent ~~-----~~
 grade
- 5 Date of ~~-----~~

2, page 800—

ords "on or about Chief Superintendent" in lines
 substitute "by the 1st May every year on all 1st and 2nd grade
 lents, and on those Superintendents below the 2nd grade who
 red fit for special promotion to the Chief Superintendent's

4th List—1 & 15

(f) Personal character and health

These nominations and reports should be recorded in the hand writing of the head of the office and should be kept strictly confidential

1673 Cancelled

Temporary Establishment

1674 The Comptroller General has authority to sanction extra temporary establishments in the Civil Account Offices and in the case of Currency Offices for *special work*, to an extent not involving an expenditure of more than Rs 25 000 in any financial year. This is intended to meet demands both for occasional special calls and for bringing up arrears. The Accountant General Bombay, has been authorised to enter temporary establishments up to a limit of Rs 2 500 a year in part of the sum of Rs 25 000 above mentioned without asking for the previous sanction of the Comptroller General. But he should report each case to him for entry in his register mentioning the work for which he has sanctioned the establishment.

1675 Cancelled

Audit

1676 The audit of the establishment and contingent charges of the Accountant General's Office will be examined and reported on at the periodical audits of the Deputy Auditors General.

Leave

1677 The grant of leave to all persons on the establishment lies with the Accountant General. In cases of illness medical certificates should ordinarily be accepted only from Government medical officers according to the rules laid down in the Civil Service Regulations. But it is not necessary to insist on this course when certificates are required to justify mere casual leave of absence.

Deputation

1678 Members of the permanent establishment are not to be deputed on temporary extra works at higher pay than that which they draw on
made without extra
regular staff. The
subject to this condition

tion

1678A Officers holding substantively progressive appointments in Civil Account Office and deputed to examine Treasury Accounts for which a temporary appointment is sanctioned may be allowed to count the time thus spent for increments in their permanent posts in the Accounts Department.

Fines.

1678B. Fines may not be imposed upon members of clerical and ministerial establishments. The forms of punishment that can be suitably resorted to for the proper maintenance of discipline among such establishments are official reprimand, addition to work, postponement of increment of pay, stoppage of promotion, reduction of existing pay, entry of misdemeanours in the service book, suspension, and in the last resort, dismissal from the service of Government. These orders do not apply to the menial establishments for whom there is no other means of punishment for petty carelessness, lateness, and idleness, and whose position is very similar to that of domestic servants.

This rule does not apply to purely temporary clerical establishments.

NOTE—To reduce a clerk's pay for such a period as a month only is a contravention of the above order.

Dismissal and Resignation.

1679 The dismissal of members of the establishment lies with the Accountant General, but except in case of dismissal in consequence of facts or inferences elicited at a judicial trial or in the case of persons who abscond with accusations over their heads, no clerk should be dismissed the service until the charge against him has been reduced to writing as well as his defence and the order thereon.

1 Further instructions regarding proceedings on dismissal are contained in Government of India Home Department, Resolutions No ³⁷ 1389-1401, dated 29th July 1879 and its annexures, and No ^{10 Pub} 917-926, dated 15th June 1895.

1680. An Accountant General is bound to be careful, in giving certificates to subordinates, to state the whole truth in respect of character or cause of dismissal or resignation of appointment.

Date of Birth.

Comptroller General may sanction alterations in the service books of non gazetted subordinates of the Currency Offices.

Superannuation.

of India have delegated to Civil Accountants

ing any non gazetted subordinate to be efficient him to remain in the service, provided efficient for a definite period up to, but of 60 years,

(2)

11
111

if any further period is required, or before the expiry of such to be efficient

Article 1681, page 803—

In para 3 of this article for "Head Commissioner of Paper Currency," substitute "Controller of Currency" and for "him" substitute "them."

3rd List—15 1 15

NOTE.—Recommendations for cancellation of the following articles are—

Article 1682, page 803—

Cancel this Article.

4th List—1 4 15

Fees.

1683. The Comptroller and Auditor General, Accountants General, and Comptrollers may permit officers of the Civil Accounts Department of and below the rank of Superintendent to accept the work of auditing accounts or other similar private work for remuneration subject to the following conditions —

- (1) The officer concerned must obtain the previous permission of the head of his office to undertake the particular work.
- (2) The work shall not be done during office hours or at any other time when the officer's services may be required, and no work shall be undertaken which is connected with the officer's work as a servant of Government.
- (3) The officer shall not in the audit reports or other documents relating to the work sign his name as in any way belonging to the service of Government.
- (4) No officer shall be allowed to receive as remuneration for such work in the course of any official year fees in excess of one-third of his salary for that year, nor shall he receive for any single piece of work a fee exceeding Rs 300.
- (5) Permission shall not be given to audit the accounts of a Bank or public company of a commercial kind.
- (6) The officer shall not be allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution without the previous sanction of the Government of India, which will ordinarily not be given.

Insolvency and Attachment of Salary.

1684. The Government of India have passed the following Resolution and suggested that it be entered in the order book of every Government Office:—

Home Department No $\frac{2}{77102}$, dated 19th January 1884.

In the Resolution of January 1856 cited above (No 100, dated 12th January 1856) heads of offices having establishments in the pay of Government were directed to impress

upon their subordinates the discredit attaching to a resort to the Insolvent Court. Warn them that such a proceeding would be considered a cause for exclusion from the public service, unless it is of the insolvent had been the result of unforeseen which he could exercise no control, and had not procured habits. By a Circular Memorandum No 6728, dated the 15th November 1874, heads of departments under the Government of India were requested to hold the Registrar or head of the office responsible for reporting to the Secretary in charge, or to the chief of the department, the insolvency of the clerks or other assistants.

As there is reason to believe that the operation of the provisions of the Act, lost sight of, the Governor General in Council attention of all Local Governments and heads of departments under the Government of India devolves upon them of taking severe notice of who allow themselves to fall into embarrassing and hopeless indebtedness to show that it has been caused by standing security for friends, the plea which is frequently put forward in such cases. Assistants in Government offices should clearly understand that, if they voluntarily contract debts or obligations which they are unable to meet, they render themselves liable to summary dismissal.

1685. When half the salary of a Government Official is constantly being attached for debt, or has been continuously under attachment for more than two years, or is attached for a sum which under ordinary circumstances it will require more than two years to repay, a full schedule of the officer's debts should be obtained by the head of the office and the case dealt with in the same way as if the debtor had taken advantage of the Insolvency Courts. In such cases it should be especially ascertained—

- (1) what is the proportion of the debts to the salary and the extent to which they detract from the debtor's efficiency as a public servant;
- (2) whether the debtor's position is irretrievable;
- (3) whether it is desirable under the circumstances to retain him—
 - (a) in the particular post he occupies,
 - (b) in any position under Government.

1686. The salary of an officer while on duty is exempt from attachment for debt to the extent of—

- (i) the whole of salary, where it does not exceed twenty rupees monthly;
- (ii) twenty rupees monthly, when the salary exceeds twenty rupees and does not exceed forty rupees monthly, and
- (iii) one moiety of the salary in any other case;

Leave allowances (being less than salary) are wholly exempt from attachment, but leave allowances which are equal to salary, *e.g.*, privilege leave allowances, are liable to attachment to the same extent as salary while on duty.

NOTE 1—Local allowances granted for expensiveness of living and other allowances such as house rent or sumptuary allowances granted to meet specific expenditure are not included in "salary" for the purpose of section 60 (1) (i) of the Civil Procedure Code and should be treated as exempt from attachment by a Civil Court.

NOTE 2—Exchange compensation allowance is "salary" for the purpose of section 60 (1) (i), Civil Procedure Code.

NOTE 3—The maximum salary attachable by a Civil Court is the salary earned and not what remains after satisfying any debts due to Government on account of advances taken under rule.

NOTE 4—Subscriptions to funds recognised by Government, deductions for which appear in the salary bills and recoveries of income tax should be excluded from the aggregate salary for the purpose of attachment by a Civil Court

Pecuniary Relations with Subordinates.

1687. The rule in Article 1657 applies to non-gazetted officers also, with this difference that it may be relaxed in exceptional cases at the discretion of the head of the office subject to the control of the Local Government.

Chapter 80.—Office Procedure.

Office Manuals
Correspondence
Form of Statements
Circular Letters
Cypher Code
Contingent Charges

1688
1690
1691
1695
1697
1698

Books and Newspapers
Telegrams
Library
Destruction of Records
Return of State of Work
Report on Arrears
17064

1700
1701
1702
1703
1704
1705

Returns for the India Office

Office Manuals.

1688. Office orders regarding minor points of procedure should be submitted to the Accountant General for signature, and should not be changed except under a similar order signed by him

1689. He should keep his establishment fully acquainted with all changes by issuing monthly a brief printed abstract of all general orders issued and by inserting in the office manual all local and ...

Article 1690, page 806, clause (b)—

Substitute a comma for the "full stop" at the end of the first sentence of this clause and continue the sentence as follows—

"the heading, however, being as from the Accountant General or Comptroller and not from any member of his gazetted staff"

Also insert the following under this clause.—

"An Accountant General or Comptroller may empower selected Superintendents to issue certain classes of purely routine correspondence on their own signature, the Superintendents signing as for the gazetted officer in charge. It is left to the Accountant General or Comptroller to specify the classes of correspondence which may be so disposed of, and to impose any restrictions which he may consider advisable."

3rd List—15 1 15

no sent for his signature

... all of special importance should still

(b) Letters on matters of routine ...

... on whose responsibility they are issued. The signature of a letter by a subordinate for a superior indicates that the letter is, in every respect, one issued from the superior, but that some casual circumstance prevented his exhibiting his own signature

(c) In forwarding copies of correspondence for information or orders, copies should be sent of all papers necessary for a

- clear understanding of the subject. But an Accountant General should always submit a *complete* statement of the question on which he wishes orders, with his own opinion.
- (d) The subject of a letter under reply should always be briefly but clearly stated in the opening of the reply (unless the reply practically repeats the whole of it in an affirmative or negative form) it is not enough to quote simply the number and date. Similarly, a reminder should state the subject, not merely the number and date of the letter to which attention is drawn. To facilitate reference, the paragraphs of a letter should be numbered and similar numbers should be inserted in the office draft.
- (e) The use of vernacular terms in correspondence should be avoided as much as possible, especially in letters addressed to authorities or officers serving in other provinces.
- (f) All letters addressed to the Finance Department of the Government of India should be folded lengthways, and the docket should be written on the fold.
- (g) Letters should bear the date of despatch, not that of draft.
- (h) When reply to a letter is long delayed for want of answers to references, the writer of the letter under reply should be informed.
- (i) Official letters addressed to heads of offices should not address them by name on the cover unless it is intended that the cover should be opened by the officer personally. Confidential papers should be placed in double covers, the inner cover being marked "confidential" and superscribed with the name only of the addressee, the outer cover being addressed to him by his official designation only, and without the addition of his name.
- (j) Direct communications of Government officials (except in cases of long established practice on the part of Account and Post Offices) with officials in the United Kingdom, Continental Europe, and the Colonies are prohibited but references to them may be made through the proper channel of the Government of India and His Majesty's Secretary of State.
- (j) The name as well as the official designation of the writer should be set out at the head of every letter addressed to the Government of India in any department.

Form of Statements

1691. In all statements submitted to Government, or to the Comptroller General the names of the different

India	United Pro-	vinces of Agra
Central Prov-	inces and Oudh	
Bombay	Punjab	
Assam	North West	
Bengal	Frontier Pro-	
Bihar and	vinces	
Orissa	Madras	
	Bombay	

Governments and Administrations must be arranged in the order given in the margin, and all returns and estimates submitted to the Finance Department, except Consolidated Abstracts, Journals and Ledgers, shall be on foolscap.

1692 No larger paper than foolscap should ever be used or prescribed unless absolutely necessary

1693. Every return should be headed with its name, the name of the Province (or office of issue), and the period to which it refers. No covering letter should be sent with a prescribed periodical return. Nor should a formal letter be written to report a return blank, it is sufficient to write the word "blank" conspicuously under a heading of the kind just prescribed

1694. All returns should, before despatch, be examined by a competent person, who should annex explanations of an extraordinary or indefinite entries.

Circular Letters. -

1695 It is the practice of the Comptroller General to issue all instructions for permanent observance as Code alterations, while *general letters* are used in cases where orders are only to be acted once for all, and the same course should be followed in Local Account Offices. Also each Account Office should send copies of its circulars to every other Account Office and to the Comptroller General

1 For the sake of uniformity, the form of the Comptroller General's circulars should be imitated as far as convenient both in respect of size and of arrangement. The subject should be stated in two or three words at the top then follow the name of the issuing office and in another line the number and date of the circular

1696. Cancelled.

Cypher Code.

1697 The Government cypher code must remain in the hands of the Accountant General who will himself compose and write the message. The short code for Currency and Account Offices is not a secret code

Contingent Charges.

1698 The Comptroller General controls the contingent charges in Civil Account Offices, and has authority to transfer allotments within the estimates of the several Account Offices whenever such transfers are necessary. Reference should accordingly be made to the Comptroller General, whenever any excess has occurred or is likely to occur

1699 In order that the Comptroller General may watch the progress of the expenditure in the several Account Offices and ascertain where a saving is likely to occur, each Accountant General submits to him, on the 3rd of each of the last six months of the financial year, a statement in Form No. 203 showing the total expenditure from April to the end of the last preceding month

Books and Newspapers

1700 The Accountant General is authorized to purchase such books and newspapers as may be required for the various departments of his office up to the limit of the Budget grant for the purpose

Telegrams.

1701. Rules requiring telegrams to be sent must be read with discretion. Where a post copy will arrive as quickly, a telegram is useless (though the postal cover may be marked *urgent* to ensure early attention).

Library.

1702. The following rules have been laid down for the care of the Comptroller General's Office library, and are recommended for adoption:—

- (1) The books are collected together in the Chief Superintendent's room under the charge of a clerk; duplicate files of Gazettes, etc., are in the custody of the record-keeper.
- (2) A revised catalogue is prepared from time to time, and missing books accounted for; the clerk in charge must every month make a report of the books missing from the shelves and produce the receipts. The Chief Superintendent is responsible for seeing that this return is complete.
- (3) No books must be removed from the library without the permission of the Deputy Comptroller General.
- (4) A receipt must invariably be taken from an officer removing a book, to be returned to him or cancelled when the book is returned to the library.
- (5) Every officer, upon receiving charge of an office to which a library is attached, must satisfy himself as to the state of the library. Unless he then reports that the books are out of order, or that any volumes are missing, it will be assumed that he received the library in good order, and he will be thenceforward personally responsible for any defects.
- (6) Every officer is now supplied with a copy of this Code and of the Civil Service Regulations. No other books may be carried away by an officer on his transfer to another office.

Destruction of Records.

1703. The following records may be destroyed after the periods noted against them:—

I.—Account Compilations.

1. Consolidated Abstracts	} Not to be destroyed.
2. Journal	
3. Ledger	
4. District Classified Abstracts	} After 25 complete account years.
5. Detail books	
6. Disburser's Statement	
7. Trial Balance Sheet	" 3 " " "
	" 1 " " "
	year.

II—Accounts received

1 Treasury Cash Accounts, Lists of Payments, and Revenue Schedules	After 25 complete account years
2 Accounts Current received from other Governments and Departments	" 20 " " "

III—Returns received

1 Books of Establishment	After 35 complete account years
2 District Cash Balance Report	" 3 " " "
3 District Resource Estimate	" 1 " " year
4 Mortality Returns received from District Officers	} " 5 " " years
5 Statement of Payments made in England on account of Stores	
6 Other Returns received	According to discretion

IV—Audit Registers

1 Salary Audit Register	After 15 complete account years
2 Establishment Audit Register	" 8 " " "
3 Contingent Audit Register	} " 5 " " "
4 Travelling Audit Register	
5 Pension Audit Register (Superannuation)	" 9 " " "
6 Pension Audit Register (Political)	" 20 " " "

V—Miscellaneous Registers

1 Register of Lapsed Deposits and Bills	Not to be destroyed
2 Register of Officers lent to Foreign Service	After 35 complete account years
3 Register of Permanent Pay Orders	" 25 " " "
3A Cash and Cheque Registers of the Pre Audit Department	" 25 " " "
4 Books of Transfer Entries	} " 10 " " "
4A Transfer Entry Number Book	
4B Transfer Ledger	
4C Transfer Abstract	
5 Deposit Register	} " 5 " " "
6 Bill Register	
7 Inward Exchange Accounts Adjustment Register	
8 Register of Special Recoveries	} " 1 " " "
9 Register of Invoices	
10 Register of Permanent Advances	" 1 " " "
11 Register of Additions and Alterations to Establishments	} " 3 " " "
12 Scale Register	
13 Last Pay Certificate Register	
14 Register of Monthly Abstract Accounts	} " 1 " " year
15 Remittance Check Register	
16 Register of Pre Audit Cheques outstanding	
17 Accountant General's Check Register	

VI—Objections

1	Objection Statements	} After 5 complete account years
2	Objection Books	
3	Adjustment Registers	
4	Quarterly Review of Objections	" 1 " " year.

VII—Vouchers

1.	Loans to Municipalities, Native States, etc	After 20 complete account years.
2	Salary and Establishment Bills	} " 10 " " "
3	Vouchers not otherwise specially provided for	
4	Assignments and Compensations	
5	Advances, Revenue, House building, Miscellaneous	
6	Deposits Repayment Vouchers (other than Personal Deposits)	
7	Pension Vouchers	
8	Contingent Abstracts and Detained Bills	
9	Travelling Allowance Bills	
10	Refund Vouchers	
11	Discount on Stamps and other Commission Bills	
12	Personal Ledger Deposit Vouchers	} " 3 " " "
13	Supply Bills	
14	Remittance Transfer Receipts	
15	Cheques of Excluded and other Local Funds	
16	Pre Audit Cheques	
17	Forest and P. W Cheques	
18	Cash Orders on Sub treasuries	
19	Receipts of the Postal Department	} According to their class.
20	Account Current Vouchers	

VIII—Miscellaneous

1	Acquittance Rolls	After 35 complete account years.
2	Detailed Budget Estimates	" 5 " " "
3	Broadsheets of Pension Contributions	} " "
	of Advances and Suspense	

Page 811, Article 1703, Section VIII.—Miscellaneous—

For the words "Files of renewed Permanent Pay Orders, and of their acknowledgments" in item 5 read "Files of renewed Pension, Payment Orders, and of their acknowledgments (except those referred to in the second para. of Article 343 of the Civil Account Code, Volume I)."

2nd List—1314

General letter No 1410, dated 4th October 1901.

7. Other office copies of accounts and returns sent

See Appendix O of Civil Account Code.

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Return of State of Work

Article 1704, page 812—

Omit the following —

“The following reports should be submitted should
be shown in the report” and substitute “An annual list in Form N
(supplementary) showing irregularity in the despatch of returns
be submitted to the Comptroller General on or before the 31st
following the close of the year to which the list relates”

Article 1705, page 812—

Insert a new article —

Report on arrears

1705—A quarterly certificate that the work is up to
explanation of the arrears, if any, existing on the last day of
to which the certificate relates should be submitted to the
General on the 5th of the month following the close of the
certificate should be carefully prepared and should cover
work including correspondence, maintenance of broadsheet
registers, and Superintendents should personally satisfy
no item of work in arrears is omitted from the list
should be accompanied by a statement of the amount
under objection with an explanation of any important
pared with the figures of the previous quarter
objections reported should include all objections, both
Works, of every kind, including Account Current Of
of Municipal and Local Funds under the audit of the
~~distinguished from the Local Audit Department~~
Local Fund objections should be shown in a separate
of work in connection with the Gazetted Officers' re
also be shown in this report

1st List

in other journals in English

Article 1705, page 812, as inserted by the 1st list of corrections
1st April 1914—

*For the words “quarter” and “quarterly” substitute
year” and “half yearly” wherever they occur in this article.*

In line 4 for the word “5th” substitute “15th”

3rd List—11

APPENDIX M

Calculation of interest for broken periods

1 The following is a general rule for the calculation of interest for broken periods —

Let r be the rate of interest per cent per annum
 M the number of rupees
 N the number of days

Take $\frac{1}{4}$ of $\frac{11 \times r \times M \times N}{100000}$ rupees, and subtract 6 annas for every ₹100

Example: Interest on ₹20 000 at 4 per cent for 128 days

$$\frac{1}{4} \text{ of } \frac{11 \times 4 \times 20000 \times 128}{100000} = 291 \text{ 10}$$

$$\text{Subtract 6 annas} \times 28 \quad 11$$

$$\text{Result} \quad \underline{\underline{₹290-9}}$$

This result is correct to the nearest anna unless it exceeds ₹2 500 which it can do only very rarely. In such cases the further correction must be applied of adding one anna for every ₹5 000 that is one anna for sums of ₹2 500 to ₹7 500, two for sums of ₹7 500 to ₹10 500 and so on.

2 The interval from one date to another may be found from the following rule —

In writing the date substitute for the month the following number—

January	0	July	161
February	31	August	212
March	59	September	243
April	90	October	273
May	120	November	304
June	151	December	334

and the question becomes of simple subtraction —

e.g. — Interval from May 5th to October 16
 From October 16th or 273+16 = 289
 subtract May 5th or 120+5=125

$$\text{Interval} \quad \underline{\underline{164 \text{ days}}}$$

3 If the second date, however, is in the next year, 365 must be added to its number —

e.g. — Interval from October 16th to May 5th
 From May 5th 120+5+365=490
 Subtract October 16th 273+16 = 289

$$\text{Interval} \quad \underline{\underline{201 \text{ days}}}$$

4 The occurrence of the date February 29, hardly affects the result of the calculations and the consideration of it may be neglected

APPENDIX N.

Calculations of the payments of Loans by equal instalments

- 1 Let A be the amount of the advance
 t the number of periodical instalments by which it is to be repaid
 p the amount of each periodical instalment
 r the rate of interest per cent during one instalment period (that is if the instalments are to be annual r is the rate per cent per annum if they are half yearly r would be the rate per cent per half year 2 if the rate were 4 per cent per annum $\frac{1}{2}$ if it were 5 per cent per annum, and so on)

- 2 First given A , r , and p , to find t

$$\text{then } t = \frac{2 + \text{Log } p - \text{Log } (100 - A r)}{\text{Log } (100 + r) - 2}$$

If this gives a fractional number like 25.374 it means that after 25 instalments are paid there will still remain an outstanding equal to nearly 32% of an instalment to be repaid

- 3 Second: given A , r , and t to find p

First find B by the equation—

$$\text{Log } B = t(\text{Log } 100 + r - 2) \\ \text{then Log } p = \text{Log } A + \text{Log } B + \text{Log } r - \text{Log } (100 B - 100)$$

- 4 The annexed table shows the instalments by which a loan of one lakh of rupees will be refunded by periodical instalments in a given number of years interest being calculated at 4 $\frac{1}{2}$, 5 $\frac{1}{2}$, 6 and 6 $\frac{1}{2}$ per cent

In the left hand column under each term interest is added and recovery of the instalment due made at the end of each year in the right hand column interest and instalment are supposed to be due half yearly

Per cent	Five years		Ten years		Fifteen years		Twenty years		Twenty five years		Thirty years	
4	22 463 0	11 13 4	12 3 0 2	6 115 65	8 094 14	4 461 00	7 353 18	3 655 85	6 401 21	3 182 3 4	5 783 01	4 876 78
4 $\frac{1}{2}$	22 779 3	11 2 8 0	12 637 9	6 264 19	8 311 4	4 619 64	7 687 64	3 817 69	6 743 0 4	3 351 64	6 132 15	5 053 83
5	23 097 6	11 4 5 7	12 9 0 3	6 414 69	8 634 21	4 777 70	8 0 4 2 5	3 983 62	7 005 23	3 525 80	6 505 15	5 235 33
5 $\frac{1}{2}$	23 417 6	11 5 4 5	13 206 7	6 567 *	8 96 6	4 938 6	8 367 9	4 153 2	7 454 9	3 612	6 680 5	5 422 0
6	23 740 0	11 723 0	13 586 8	6 721 6	9 2 0 6 3	5 101 9	8 718 4	4 3 6 3	7 8 6	3 886 5	7 0 4 0	5 6 3 3
6 $\frac{1}{2}$	23 901 3	11 799 1	13 743 2	6 790 5	9 465 0	5 184 7	8 806 2	4 414 0	8 000 5	3 979 3	7 400 3	5 710 6

APPENDIX M

Calculation of interest for broken periods

- 1 The following is a general rule for the calculation of interest for broken periods —

Let r be the rate of interest per cent per annum

M the number of rupees

N the number of days

Take $\frac{1}{2}$ of $\frac{11 \times r \times M \times N}{100000}$ rupees, and subtract 6 annas for every Rs100

Example Interest on Rs10000 at 4 per cent for 128 days

$$\frac{1}{2} \text{ of } \frac{11 \times 4 \times 20000 \times 128}{100000} = 281 \text{ 10}$$

Subtract 6 annas $\times 28$

11

Result

Rs280 9

This result is correct to the nearest anna unless it exceeds Rs2 500 which it can do only very rarely. In such cases the further correction must be applied of adding one anna for every Rs 5000 that is one anna for sums of Rs2 500 to 7 500 two for sums of Rs7 500 to 12 500 and so on

- 2 The interval from one date to another may be found from the following rule —

In writing the date substitute for the month the following number—

January	0	July	181
February	31	August	210
March	59	September	243
April	90	October	273
May	120	November	304
June	151	December	334

and the question becomes of simple subtraction —

e.g. — Interval from May 5th to October 16
From October 16th or $273 + 16 = 289$
subtract May 5th or $120 + 5 = 125$

Interval 164 days

- 3 If the second date, however, is in the next year 365 must be added to its number —

e.g. — Interval from October 16th to May 5th
From May 5th $120 + 5 + 365 = 490$
Subtract October 16th $273 + 16 = 289$

Interval 201 days

- 4 The occurrence of the date February 29, hardly affects the result of the calculations and the consideration of it may be neglected

APPENDIX N.

Calculations of the payments of Loans by equal instalments

1 If A , r , and t be given, to find p

that is if the instalments
half yearly r would be
cent per annum $\frac{r}{2}$ if it

were 5 per cent. per annum and so on)

2 First given A , r , and p , to find t

$$\text{then } t = \frac{2 + \text{Log } p - \text{Log } (100p - Ar)}{\text{Log } (100 + r) - 2}$$

If this gives a fractional number like 25.374 it means that after 25 instalments are paid there will still remain an outstanding equal to nearly 374 of an instalment to be repaid

3 Second given A , r , and t , to find p

First, find B by the equation—

$$\text{Log } B = t(\text{Log } 100 + r - 2)$$

$$\text{then Log } p = \text{Log } A + \text{Log } B + \text{Log } r - \text{Log } (100B - 100)$$

4 The annexed table shows the instalments by which a loan of one lakh of rupees will be refunded by periodical instalments in a given number of years, interest being calculated at 4, 5, 6, and 8 per cent

In the left hand column under each term interest is added and recovery of the instalment due made at the end of each year, in the right hand column interest and instalment are supposed to be due half-yearly

Per cent	Five years		Ten years		Fifteen years		Twenty years		Twenty five years		Thirty years	
4	22 403.0	11 137.4	12,370.2	6 115.65	8 094.14	4,464.96	7,353.18	3 655.25	6 401.21	3 182.32	5 837.01	2 876.79
5	27 779.3	11 789.0	12 637.0	6 581.19	8 311.4	4 619.04	7 637.64	3 817.69	6 743.97	3 351.61	6 132.15	3 053.83
6	33 09.6	11 425.7	12 900.3	6 414.69	8 634.71	4 777.76	8 074.75	3 953.62	7 005.23	3 535.60	6 605.15	3,235.33
8	33 417.6	11 548.5	13 068.7	6,567.2	8 906.76	4 839.6	8 36.9	4,133.2	7,454.9	3 612	6 690.5	3 422.0
6	33 740.0	11 230.0	13 556.8	6 771.6	10 706.3	5 101.9	8 719.4	4 576.2	7 822.6	3 646.5	7,274.9	3 653.3
8	33 901.3	11 709.1	13 749.2	6 700.5	10 465.0	5 154.7	8 806.2	4,414.0	8 009.5	3 979.3	7 470.3	3 710.6

51151-1007 P45

No.	Particulars	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886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Returns and Reports from Accountants General--Monthly--continued

No	NAME OF RETURN.	Reference to Article of Code.	To whom sent	WHEN DUE FOR MONTH OF											
				April	May	June	July	August.	September	October	November.	December.	January.	February.	March.
5	Interest Voucher and Lists	866	} Presidency Bank	D. M	D. M	D. M	D. M	D. M	D. M	D. M	D. M	D. M	D. M	D. M	D. M.
1	Interest Statement	867		30 5	30 6	30 7	30 8	30 9	30 10	30 11	30 12	30 1	30 2	30 3	30 4
1	Statement of Debts and Credits to Military Department.	1223	Comptroller, India	30 5	30 6	30 7	30 8	30 9	30 10	30 11	30 12	30 1	30 2	30 3	30 4
1	Statement of Debts and Credits to Marine	1224	Military Accountant General.	30 5	30 6	30 7	30 8	30 9	30 10	30 11	30 12	30 1	30 2	30 3	30 4
1	Civil Account	1075	Ditto ditto	30 5	30 6	30 7	30 8	30 9	30 10	30 11	30 12	30 1	30 2	30 3	30 4
1	Foreign Remittance Schedule.	1476	Comptroller General	1 6	1 7	1 8	1 9	1 10	1 11	1 12	1 1	1 2	1 3	1 4	1 5
1	Financial Officers' Vouchers	756	Ditto ditto	1 6	1 7	1 8	1 9	1 10	2 27	2 28	2 1	2 2	2 3	2 4	2 5
1	Post Office and Telegraph Account.	1229	Comptroller, India	1 6	1 7	1 8	1 9	1 10	1 11	1 12	1 1	1 2	1 3	1 4	1 5
1	Provincial Services and Local Funds Abstract	1225	Accountant General, Post Office and Telegraphs	3 6	3 7	3 8	3 9	3 10	3 11	3 12	3 1	3 2	3 3	3 4	3 5
1			Local Government	5 6	5 7	5 8	5 9	5 10	5 11	5 12	5 1	5 2	5 3	5 4	5 5

[illegible]

Add the following as entry No 1 under "Half-yearly returns," re numbering the existing entries 1 and 2 as 2 and 3 respectively

Complete account year after which to be destroyed	No	Name of return.	Reference to Article of Code.	To whom sent	WHEN DUE FOR HALF YEAR		
					Ending 31st March	Ending 30th September	REMARKS
1	1	Certificate as to state of work	1705	Comptroller General	15th April	15th October	

3rd Inst—15 1 15

HALF-YEARLY RETURNS.

Complete account year after which to be destroyed	No	NAME OF RETURN.	Reference to Article of Code	To whom sent.	End 2	1st
3	1	Sancti as given under Article 278A	1342A	Financial Department		15th
1	2	Annuities paid in India to retired Bengal Civil Servants	860	India Comptroller, Treasuries		

YEARLY RETURNS

Complete Account to be rendered by the Officer	Latest Date of Dispatch	No.	NAME OF RETURN	Reference to Article of Code	To whom sent.
1	April 15th	1	Encashment of Currency Notes . .		Commissioner
2	"	2	Supplemental		Collector General
3	"	3			Ditto
				759	Comptroller, India Treasuries
					Financial Department

Appendix O, page 822—
Cancelled item No. 6 under "yearly returns."

Page 822, Appendix O—

Strike out Yearly Return No. 2 and insert the following in its proper place:—

Page 822, Appendix O—

For the words "Head Commissioner" in column 6 against item 1
"Encashment of Currency Notes" substitute "Controller of Currency"

standings in 1922 note

Comptroller General

[5th List—1-7-15.]

3rd List—15 1 15

Yearly Return	No.	NAME OF RETURN	Reference to Article of Code	To whom sent.
1	12th	Approximate Currency Charges . .	1022	Ditto
2	"	Bank Accounts	1025	Ditto.
3	"	Scale of Gazetteed Appointments	756	Financial Department.
4	"	Report on Balances and Resources	1'05	Comptroller General

Page 823, Appendix O—

Cancel item No 22 relating to "Annual list showing irregularity in the despatch of returns"

[5th List—57-15]

Page 823, Appendix O—

Insert the following in its proper place —

August 1st.		25B Q. quarterly report of reconciliation of outstandings in the Review of Balances.		1923 note		Comptroller General	
							[5th List—17 15]

3	Never	Final March Exchange Accounts	1069	Comptroller General
28	Never	March Final Accounts	1384 1	Local Government
29	Never	Local Funds Report	1673	Comptroller General
30	Never	Final Currency Charges	10 6	Comptroller General
31	So as to reach Delhi not later than the 1st September	Returns for Finance and Revenue Accounts		Financial Department
32	September 1st	Mortality of Prisoners	838	Comptroller General
33	"	Outstanding Bills	1438	Comptroller General and Account Office concerned
34	"	Outstandings of Exchange Accounts *	1157	Comptroller General and Account Office concerned

* The outstandings of Exchange Accounts to be furnished to Comptroller, India Treasuries may be sent on 15th September.

complete account near after which to be destroyed	Latest Date of Despatch.	No	NAME OF RETURN.	Reference to Article of Code.	To whom sent.						
<p style="text-align: center;"><i>Page 824, Appendix O—</i></p> <p style="text-align: center;">Insert in their proper places:—</p> <p style="text-align: center;">Appendix O, page 824—</p> <p style="text-align: center;"><i>Substitute the following for entry No. 39:—</i></p> <table border="1" data-bbox="543 613 906 1512"> <tr> <td data-bbox="543 1470 574 1512">1</td><td data-bbox="543 1251 574 1470">October, 10th.</td><td data-bbox="543 915 574 1251">30</td><td data-bbox="543 814 574 915">Statement showing the trans- fers between Imperial and Provincial.</td><td data-bbox="543 613 574 814">1370</td><td data-bbox="543 613 574 814">Comptroller General.</td></tr> </table> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p>or General.</p> <p>to.</p> <p>or General and Local Government</p> <p>or General.</p> <p>or General</p> <p>General</p> </div> <div style="width: 45%;"> <p>17-15.]</p> <p>ment.</p> <p>General</p> <p>Ditto through Local Government.</p> </div> </div> <p style="text-align: right; margin-top: 20px;"><i>4th List—1-4-15.</i></p>						1	October, 10th.	30	Statement showing the trans- fers between Imperial and Provincial.	1370	Comptroller General.
1	October, 10th.	30	Statement showing the trans- fers between Imperial and Provincial.	1370	Comptroller General.						

November 30th	48	Loans raised under the guarantee of Government by Native States, Local Authorities; and other public bodies	1418C	Comptroller General
-----	49	Estimates of Expenditure of Civil Account Offices	1518	Ditto through Local Government.
Appendix O, page 825—		-----	1520	Ditto
Cancel item No. 50.				Ditto
				Ditto
				Ditto— and Local Government.
				Financial Department through the Local Government
				Comptroller General
				Ditto.
				Ditto—
				Head Commissioner of Paper Currency.
				Local Gazette.
				Local Government and Comptroller General.
				...
				Comptroller General.
				Government.
				Comptroller General.
				Government.
				Comptroller General.

4th List—1 & 15

1	"	59	Pro forma account of Federal Revenue—Receipts and Expenditure	page 665
3	"	54	Statement of Budget Grant and Actuals	298
1	"	55	List of Holidays	1629A
Nov	"	56	Consolidated Abstract for November	1068
		57	Review of Balances	1419
		58	Analysis of Treasury Balances	1502
		59	Government Securities in Trust	17
5	"	60	Budget Estimate	1525
			(Vide Article 1525)	

Page 825, Appendix O—

Strike out Yearly Returns Nos. 51 to 53 and 57 and insert the following in its proper place:—

February 15th	65A	Supplementary Report on the Review of Balances	1422	Comptroller General
---------------	-----	--	------	---------------------

[5th List—1-7-15.]

YEARLY RETURNS—*could*

NAME OF RETURN	Reference to Article of Code	To whom sent
Lapsed Local Bills	897	Treasury Officers
Journal and Ledger	1333	Comptroller General
Verification of Stock of Stamps	1620(5)	Ditto

OCCASIONAL REPORTS.		
Anticipated Excess over Estimates	1546	Financial Department and Local Government
Losses and Deductions	2.9	Financial Department or Local Government
Death of European Pensioners	858	Local Government
Recovery or non recovery of London Advances	765 766 (1)	Comptroller General
Default of Receivers of Loans	1414	Local Government
Deprivation of Gazetted Subordinates	1648	Financial Department
Misconduct of Gazetted Subordinates	1654	Ditto
Attachment against Pay of Gazetted Subordinates	1655	Ditto

NOTE - No office copy need be maintained for any return which is printed but one such printed copy should be kept

12 — No office copy need be maintained for any return which is printed but one such printed copy should be kept

Page 827, Appendix P—

For the words "Imperial, Provincial, and Local" in the heading of Appendix P read "Imperial and Provincial"

1st List—1 & 14

REVENUE

MAJOR HEADS

MINOR HEADS

A—Principal Heads of Revenue

I—LAND REVENUE

(Items formerly taken to this head may be transferred to another only under special orders of the Government of India)

Ordinary revenue (1)
Sale of Government estates
Sale proceeds of waste lands and redemption of land tax (2)
Redemption of summary settlements
Moturnha (for so far) Collection

Page 827, Appendix P—
Appendix P, page 827—

Delete the minor head "12 per cent on collections from Government Estates (Bengal)" under "I—Land Revenue"

1st List—1 & 14

(1) Includes the following—

Fixed collections
Revenue from estates in Sindh
Fluctuating collections
Natarana (succession fees on estate) and fees and fines on summary settlement in Bombay
Over collections (Bombay)
Surplus collections
Collections from Government Estates
Kyan tax (Burma)

Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realized on due date, if it be necessary.

Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realized on due date, if it be necessary.

Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realized on due date, if it be necessary.

(3) Includes—

Inamdar lands adjusted
Hereditary district and village officers service
Police Shetundies
Revenue ditto
Police or thanadar lands
Service communications

Exception.—It is not necessary to show this head in the Finance and Revenue Accounts or in any other combined Accounts of Land Revenue Receipts, the adjustment being made by means of plus entries in one section of the accounts against equivalent deduct entries under another section.

MAJOR HEADS.	MINOR HEADS.
--------------	--------------

A—Principal Heads of Revenue—*contd*

I.—LAND REVENUE— <i>contd.</i>	Miscellaneous (4)
II.—OPIMUM	Sale of Behar opium.
	Sale of Benares opium
	Cost price of opium sold in Excise Department (5)
	Opium pass fees (6)
	Miscellaneous (7)
III.—SALT	Customs duty on salt
	Proceeds of sale of Government salt.
	Excise duty on salt
	Treaty price of salt.
	Rents of warehouses.
	Fees and cesses (8)
	Fines and forfeitures
	Carriage and freight. (9)
	Miscellaneous (10)

(4) Includes—

Receipts on account of Land Registration Fees

Receipts from quarries and minor mineral products in forests and lands not under

head. this is minor

Bengal and Assam).

Jade and amber revenue

Tbathameda tax (Burma).

Sales or
menthead
1 be
was

1 to

(7) To this head should be credited—

Opium supplied for medical purposes

Sale-proceeds of morphia, etc., in England

to Opium, Excise, or to Law and
to the Opium, the Excise, or

(8)

(9)

all produce
ly credited as a recovery of the

(10) Includes wire tramway receipts

MAJOR HEADS	MINOR HEADS
A—Principal Heads of Revenue—<i>contd</i>	
IV—STAMPS (11) . . .	Sale of general stamps (12) Sale of Court fee stamps (13) Sale of plain paper to be used with Court fee stamps Duty on impressing documents (14) Fines and penalties (15) Miscellaneous (16)
V—EXCISE . . .	License and distillery fees and duties for the sale of liquors and drugs (17) Acreage on land cultivated with the poppy Transit duty on excise opium Gain on sale proceeds of excise opium and other drugs, (18) Duty on ganja

Page 829, Appendix P, Footnote (12)—
 . . . should not be reissued but should be

Substitute "Civil Department's share of sale proceeds of unified
 stamps" for "one anna"
 Page 829, Appendix P, Footnote (14)—

For "(a)" substitute "(a) Duty on embossing receipt, cheque and
 other stamps".

1st List—1 & 14

Composition duty
 Other items

(Cash recoveries on pauper suits should go to Law and Justice—Court fees realized in cash)

NB—Heads 1 and 2 may be combined if necessary

MAJOR HEADS

MINOR HEADS

A—Principal Heads of Revenue—*contd.*V—*Excise—contd.*

Fines, confiscations, and miscellaneous (19)

VI—*PROVINCIAL RATES*

Rates and cesses on lands

Miscellaneous (20)

VII—*CUSTOMS*

Sea customs—Imports (20A)

Ditto—Exports

Government Medical Store Depôts
 Department by which the amount is

2nd Inst—1814

Abkari

Contributions towards establishment

Godown hire if the godown rent is realized by the Excise Department

Proceeds of fines and confiscations should be credited to Law and Justice when realized by
 judicial Officers and to Excise when realized by Excise Officers

Special Import Duties

Ammunition and Military Stores

Beer—

Ale, Beer, Porter, Cider and other fermented liquors

Wines and Liquors

Gins,

and its alkaloids

Gum

Bullion and coin

(countervailing duties 1893)

(countervailing duties 1907)

Co

General Import Duties

Articles of food and drink (including sugar) Sugar (ordinary duties)

Chemicals, drugs, medicines and narcotics (excluding opium and its alkaloids and tobacco)

and dyeing and tanning materials

Cotton manufactures—

Piece goods—grey

" " white

" " coloured

Other goods

Metals (excluding silver bullion and coin and manufactures thereof)

Oils (excluding petroleum)

Manufactured articles

Raw materials and unmanufactured articles

India " accounts to record the 1000
 cut on the exportation of Malwa Opi

MAJOR HEADS.

MINOR HEADS.

A.—Principal Heads of Revenue—*contd.*

VII—CUSTOMS— <i>contd.</i>	Sea customs—Miscellaneous (21) Land customs (22) Excise duty on Cotton Manufactures Warehouse and Wharf rents Miscellaneous (23)
VIII.—ASSESSED TAXES	Income Tax (24) License Tax

(21) Includes—

Recoveries on account of Customs establishment at a private wharf unless credited by deduction from charges

Commission (7½ per cent) on Little Bassees light dues and one per cent on Straits' light dues

Other items

(22) Divided as follows—

Import duty on Cotton goods

" " on other goods

Export duty

Double duty

Transit or frontier duty

Other duties

Fees, fines forfeitures and miscellaneous (confiscations and penalties under the Land Customs Act XXIX of 1857)

(23) Under this head should go—

Fees for registration of cargo boats

Other items.

(24) Divided as follows—

Deductions by Government from Salaries and Pensions

" " " " Interest on Government Securities

" by Local Authorities from Salaries and Pensions.

Ordinary collections

Recoveries from surplus profits of Railway Companies

Penalties

Other items

MAJOR HEADS	MINOR HEADS
-------------	-------------

A—Principal Heads of Revenue—*contd*

IX—FOREST (Civil Departmental)	Timber and other produce removed from the forests by Government agency (26) Timber and other produce removed from the forests by Government. (28)
	Khedda Receipts (Burma) Miscellaneous (29)
V—REGISTRATION	
XI—TRIBUTES FROM NATIVE STATES	Tribute from Amjerah (India) " " Banswara (India) " " Bundi (India) " " Cooh Behar " " Doongarpore (India) " " Holkar's State (India) " " Jaipur (India) " " Jhalawar (India) " " Jodhpur (India) " " Kathiawar (Bombay) " " Kotah (India) " " Kuppoorthala (Punjab)

(26) The detailed heads are—

- a Timber
- b Firewood and charcoal.
- c Bamboos
- d Sandal wood
- e Grass and other minor produce

- (27) a Timber
- b Firewood and charcoal
- c Bamboos
- d Grazing and fodder grass
- e Other minor produce
- f Undistributed receipts

- (28) a Duty on foreign timber and other forest produce
- b Revenue from shared and private forests.

- (29) a Fines and forfeitures
- b Refunds

- (30) Fees for the authentication of powers of attorney should be credited to Miscellaneous under Registration, and not as Fees for registering documents

MAJOR HEADS.	MINOR HEADS.

A.—Principal Heads of Revenue—*concl'd.*

XI.—TRIBUTES FROM NATIVE STATES—*cont'd.*

Tribute from Munde (Punjab)			
" " Udaipur (India).			
" " Rutlam (India)			
" " Shan States (Burma).			
" " Sillima (India).			
" " Travancore (Madras)			
Tributes from various petty States.			
Contributions from Bhopal (India)			
" " Dewas (India)			
" " Jagecdars,	Southern	Mahratta	
Country (Bombay)			
Contributions from Jodhpur (India)			
" " Jowrah (India)			
" " Kotah (India)			
" " the Baroda States			
" " various petty States.			
<i>Subsidies—</i>			
Peshkash and subsidy from Cochin (Madras)			
subsidy from Kutch (Bombay)			
Peshkash and subsidy from Mysore (Madras).			
Fee on succession to Native States			

B.—Interest.

XII.—INTEREST

Interest on Government securities
Premium on loans
Interest on overdrawn capital of Railway Companies
in India

(31) A separate detailed head should be opened under these heads for each class of loans, namely:-

MAJOR HEADS

MINOR HEADS

B—Interest—*contd*XII—INTEREST—*contd*

| Miscellaneous (32)

C.—Post Office, Telegraph, and Mint

XIII—POST OFFICE
(Postal accounts)

Postage on letters and newspapers
 Sale of postage stamps—
 Ordinary stamps
 Service stamps
 Mail cart, Passenger Parcel and Goods Service
 Receipts on account of Money Orders
 Receipts on account of British Postal Orders
 Fees and petty receipts
 Contributions from Native States
 (Note—The above are heads in the Finance and Revenue Accounts)

XIV—TELEGRAPH
(Telegraph Accounts)

District post collections
 Indian Telegraph—
 Capital account (33)
 Revenue account (34)

Indo-European Telegraph (34)

Page 834, Appendix P—

For the existing Minor heads under the Major head “XV Mint” substitute the following :—

Fees for coining dollars, etc
 Other gain on silver coinage operations
 Profit on circulation of Nickel coins.
 Profit on circulation of Bronze and Copper coins
 Assay Fees
 Percentage chargeable on the coinage of new Rupees
 Miscellaneous (34)

Substitute the following for footnote (34A) :—

(34A) Includes receipts on account of sale of old stores and materials

[5th List—1-7-15]

Miscellaneous

(34A) Includes percentage on the value of new rupee coinage charged to Gold Standard Reserve

MAJOR HEADS

MINOR HEADS

D—Receipts by Civil Departments

XVIA—LAW AND JUSTICE— COURTS OF LAW (35)	} Sale proceeds of unclaimed and escheated property. Court-fees realised in cash. (36) General fees, fines, and forfeitures (37) Pledership examination fees (37a) Miscellaneous fees and fines (38) Miscellaneous
XVIB—LAW AND JUSTICE— JAILS (35)	} Jails (39) Jail manufactures (40) Convict receipts at Port Blair and Nicobars

(35) This division of the head 'Law and Justice' into two distinct major heads should be adopted in all but the published Finance and Revenue Accounts of the Government of India

(36) Process servers' fees

Ameens fees

Recoveries on account of pauper suits

Other items

(37)

All

have been instituted either
under the Sanitation Act, 1889
or from persons committing
the funds of the local

persons in offices which are
performing duties as

(39) Includes—

(a) Hire of convicts

(b) Recoveries of transportation and Jail charges from Native States or Colonial

for a sumptuous dinner either the raw material received and paid for should be charged as supplies
or if it has been charged for under 'Manufactures' it should be transferred from that head to the
sub-head 'Supplies'.
The instructions do not prevent transfers by debit and credit being made in the administrative
accounts of the jails.

Page 837, Appendix P—

For the existing Major Head "XXI—Scientific and other Minor Departments" and the Minor Heads under it substitute the following:—

MAJOR HEADS

Appendix P, page 837—

To the list of minor heads under the major head "XXIB—Scientific and Miscellaneous Departments" as introduced by the 3rd list of corrections, add the minor head "Fisheries (60a)" above the minor head "Miscellaneous" in the Miscellaneous group and change the number of the footnote against the latter minor head to (60b).

Insert as a footnote in its proper place —

"(60a) By the introduction of this minor head it is not intended to alter the classification of Fishery receipts, which have hitherto been exhibited under the major heads, except in the case of Madras"

4th List—1 & 15
 Fees for the inspection of steam boilers
 Miscellaneous (60a)

For footnotes (5S) to (60a) on this page substitute —

(53a) Including receipts on account of experimental cultivation. The different experiments may be represented by detailed heads—Cotton, Silk, Tea, Cotton gin, etc.

(b) Botanical and other public garden receipts and 'Receipts on account of public exhibitions and fairs' should be shown as separate sub-heads under this minor head.

(59) Includes the sub-head Bacteriology. Receipts on account of the sale of the anti-rinderpest serum issued from the Imperial Bacteriological Laboratory, Muktesar, are adjusted under the sub-head solely on the India books.

(60) For fees in examination other than those coming under the heads of Law and Justice and Education.

(60a) Includes birth, death and marriage registration fees under Act VI of 1896 Malabar marriage registration fees under Act IV of 1896 and fees for the registration of Joint Stock Companies.

3rd List—16 & 15

Ed-
other
"Work shop
led heads
ds of patients
labour

(57) Includes fees for chemical analysis.

(58) Receipts on account of the sale of the anti-rinderpest serum issued from the Imperial Bacteriological Laboratory, Muktesar are adjusted under this head solely on the India books.

(59) The different experiments may be represented by detailed heads—Cotton, Silk, Tea, Cotton-gin etc.

(60) For fees in Examinations other than those coming under the heads of Law and Justice and Education.

(60a) Includes birth, death and marriage registration fees under Act VI of 1896 and Malabar marriage registration fees under Act IV of 1896.

MAJOR HEADS

MINOR HEADS

E—Miscellaneous—*contd*

XXV.—MISCELLANEOUS .

- | | |
|---|----------------|
| Gain by Exchange (66)
Premium on bills (67)
Unclaimed deposits (68)
Treasure trove
Unclaimed bills of exchange of more than three years' standing (69)
Lapsed military cheques | <i>to (70)</i> |
|---|----------------|

Rents

and Taxes

Appendix P, pages 839 and 860—

Cancel the minor heads "Pearl Fishery Receipts (Madras)" and "Charges on account of pearl fishery (Madras)" under the major heads "XXV—Miscellaneous" and "32—Miscellaneous," respectively

4th List—1 & 15

(66) On local transactions not affecting the London Account

(67) Includes premium on land revenue of one district paid in another and payment by a branch bank for permission to take over a surplus which otherwise would be removed by bills or specie remittance

(68) Value of unclaimed deposit must be credited net after deduction of the refunds made during the year (see also note 166). Value of unclaimed currency notes should be similarly credited under a separate detailed head under the minor head

(69) Lapsed transfer receipts, Civil Department

Ditto ditto Military Department

(70) Receipts of special missions, being commonly presents should be taken to this head. When instructions are given to open a separate head for any mission, separate detailed heads will suffice

(71) Includes fees from Courts of Wards for audit of their accounts commission on purchase on sale etc. of Government Securities, and on Savings Bank Investments

" " " " " "	" " " " " "	and Local Funds which are
" " " " " "	" " " " " "	entirely charged to a major
" " " " " "	" " " " " "	series towards the cost of

Fees for registry passports.

Other items (naturalisation fees fees for stamping weights and measures etc., certificate fees Bombay fees for registering copyright and inspecting and copying declarations)

(75) Includes two detailed heads viz. —

(1) One per cent charge on stores for Railways and Irrigation Works for Provincial and Local Funds and National Funds, etc.

(2) Two per cent of Agency and departmental charges on stores supplied to Provincial and Local Funds National Funds etc.

APPENDIX P.

MAJOR HEADS.

MINOR HEADS

XXV—MISCELLANEOUS—
contd

E—Miscellaneous—concl'd

Percentage on capital cost of furniture sup.
High Officers
Value of old currency notes assumed to be no
in circulation
Miscellaneous. (76)

XXVI—STATE RAILWAYS

H—Railways

Gross receipts

Deduct—

Working Expenses

Surplus profits (and net earnings) paid to Compt.

and Native States

Net traffic receipts (77)

XXVII—GUARANTEED
FANIES

Com.

XXVIII—SUBSIDIZED
FANIES

Com Repayments of advances of interest

XXIX—MAJOR WORKS.

I—Irrigation.

Direct receipts

Portion of Land Revenue due to Irrigation (77)

XXX—MINOR WORKS AND
NAVIGATION

In charge of Public Works Officers
In charge of Civil Officers (78)

- (76) Cash recoveries of service payments in previous years
(When the charges have been against departments not having an answering receipt head)
Recoveries on account of law charges other than those in pauper suits.
(When the charges have been against departments not having an answering receipt head)
Fines and forfeitures in Revenue Courts. (In Bengal and Assam)
Sale of personal property of rebels
Toll fees on the Khyber road.
Tax on Potash (India)
Other items See instructions in Note 165
Profits on note circulation go to Interest & exchange on Little Bazaar Light dues to Customs)

(77) Intended only for the Finance and Revenue Accounts
(78) From this total should be deducted all refunds of collections during the year of account.

Refunds of collections of previous years should be charged to "43—MINOR WORKS AND NAVIGATION"

MAJOR HEADS.

MINOR HEADS.

K.—Buildings and Roads.

XXXI.—CIVIL WORKS . . . In charge of Public Works officers. (79)
 . . . In charge of Civil Officers. (79)

L.—Military Receipts.

XXXII.—ARMY. . . . Effective.
 Non-effective.
 XXXIII.—MARINE . . .
 XXXIV.—MILITARY WORKS . .

EXPENDITURE.

A.—Direct Demands on the Revenue.

1.—REFUNDS AND DRAWBACKS | Revenue refunds one Head for each major head under
 Principal Heads of Revenue

2.—ASSIGNMENTS AND COMPEN-
 SATIONS.

1 Miscellaneous Land Revenue Compensation

Page 841, Appendix P, Footnote 82, clause (a)—

For the words “four-fifths” and “one-fifth” in line 2
 substitute “seven-tenths” and “three-tenths”

3rd Last—

Charges in respect of collec-
 tion, viz —

3.—LAND REVENUE

Charges of District Administration (82)

(79) Includes—

Tolls
 Ferry receipts
 Rents
 Sales of lands, houses, etc.
 Sales of produce
 Sales of old materials.
 Fees on masonry graves
 Arboriculture
 Contributions
 Fines
 Miscellaneous

(Recoveries of over-payment in past years, receipt from staging bungalows and encamping grounds, etc., and sale proceeds of grass and fruit in cemeteries)

(80) Compensation for the abolition of right in connection with Abkari Revenue should be taken under this head.

(81) Allowances to excluded proprietors

(82) The following should be separate sub-heads:—

(a) General Estimate of

(b)

as them.

MAJOR HEADS	MINOR HEADS
-------------	-------------

E—Miscellaneous—*concl'd*XXV—MISCELLANEOUS—*cont'd*

Percentage on capital cost of furniture supplied to High Officers
Value of old currency notes assumed to be no longer in circulation
Miscellaneous (76)

H—Railways

XXVI—STATE RAILWAYS

Gross receipts
Deduct—
Working Expenses
Surplus profits (and net earnings) paid to Companies and Native States
Net traffic receipts (77)

XXVII—GUARANTEED COMPANIES

XXVIII—SUBSIDIZED COMPANIES

Repayments of advances of interest

I—Irrigation

XXIX—MAJOR WORKS

Direct receipts
Portion of Land Revenue due to Irrigation (77)

XXX—MINOR WORKS AND NAVIGATION

In charge of Public Works Officers
In charge of Civil Officers (78)

(76) Cash recoveries of service payments in previous years
(When the charges have been against departments not having an answering receipt head)
Recoveries on account of law charges other than those in pauper suits
(When the charges have been against departments not having an answering receipt head)
In Bengal and Assam)

Profits on note circulation go to Interest ' capital loan on Little Besses light dues to Customs)

(77) Intended only for the Finance and Revenue Accounts

(78) From this head should be deducted all refunds of collections during the year of account
Refunds of collections of previous years should be charged to "43—MINOR WORKS AND NAVIGATION"

MAJOR HEADS.

MINOR HEADS.

K.—Buildings and Roads.

XXXI—CIVIL WORKS . . . | In charge of Public Works officers (79)
 | In charge of Civil Officers. (79)

L.—Military Receipts.

XXXII—ARMY. | Effective
 | Non-effective.
 XXXIII—MARINE
 XXXIV.—MILITARY WORKS

EXPENDITURE.

A—Direct Demands on the Revenue

1—REFUNDS AND DRAWBACKS | Revenue refunds one Head for each major head under
 | Principal Heads of Revenue
 2—ASSIGNMENTS AND COMPEN- | Inamdars and other grantees
 | Pensions in lieu of Resumed lands
 | SATIONS | Mahkana. (81)
 | Miscellaneous Land Revenue Compensation

Page 841, Appendix P, Footnote 82, clause (a)—

*For the words "four-fifths" and "one-fifth" in line 2
 substitute "seven-tenths" and "three-tenths"*

3rd Last—

Charges in respect of collec- |
 tion, viz —
 3.—LAND REVENUE | Charges of District Administration (82)

(79) Includes—

Tolls
 Ferry receipts
 Rents
 Sales of lands houses, etc
 Sales of produce
 Sales of old materials
 Fees on masonry graves
 Arboriculture
 Contributions
 Fines

Miscellaneous (Recoveries of over-payment in past years receipt from staging bungalows and encamping grounds, etc., and sale proceeds of grass and fruit in cemeteries)

(80) Compensation for the abolition of right in connection with Abkari Revenue should be taken under this head

(81) Allowances to excluded proprietors

MAJOR HEADS.

MINOR HEADS.

A.—Direct Demands on the Revenue—*contd.*3.—LAND REVENUE—*contd.*

(84)

contin
(1)
to Cora in Central
be dealt with as
only belongs

Where Commission is paid on the collection of rents of Government estates, it should be charged to (a) under this head, and not to charges on account of Land Revenue Collections. The survey and settlement of a permanent estate, if done as an isolated business, and not a part of a general arrangement, for survey and settlement should be charged to (c) under this head

(85) The sub-heads are—

e Department)
success of India theirOrissa
(e) Cost of Cadastral maps

the maintenance of the record of
It should be divided into two
Patwari and Kanungo charges

Page 843, Appendix P—

Minor Heads

For the existing Minor head "Payments to cultivators" under the Major head "4—Opium", substitute "Purchase of Opium including Payments to cultivators (86A)" and introduce the following as a footnote:—

(86A) The detailed heads are—
 Payments to cultivators.
 Purchase of Opium (Malwa)
 Ditto (Baroda).

[5th List—17-15]

5—SALT	
6—STAMPS	<p>Stamp and plain paper supplied from central Stores. Purchase of plain paper to be used with court-fee stamps</p>
7—EXCISE	<p>Superintendence Presidency Establishment District Executive Establishment (88) Distilleries Loss by dryage and wastage of opium Portion of the combined Salt and Excise Establishments (88A)</p>
8—PROVINCIAL RATE	Collection of rates and cesses

(87) The following are included in the head 8—Provincial Rate—

alone bitable to head '6—Stamps' should be taken
 establishments are entertained for stamp work

(87A) Includes commission, discount, and the salaries of official vendors entertained for the sale of stamps

(88) Includes Inspection and Prevention.

(88A) The charges of the combined establishment in Madras are adjusted in the following manner, viz.,—

(1) the charges under "Salt purchase and freight" (Imperial) and "Excise License Works" (Provincial) are debited to 5—Salt

(2) the remainder is distributed between Salt and Excise in the proportion of 1 to Salt and 2 to Excise

This classification has effect from the 1st April 1910

MAJOR HEADS.	MINOR HEADS
--------------	-------------

A—Direct Demands on the Revenue—*concl'd.*

9—CUSTOMS	Sea Customs, salaries, establishment, and contingencies. (89) Land Customs, salaries, establishment, and contingencies. Miscellaneous.
10.—ASSESSED TAXES	Collection of Income Tax Collection of Licence Tax (Pandhari)
11—FOREST (Civil Department)	General Direction. A Conservancy and works (90) B Establishments C Khedda charges (Darma)
12.—REGISTRATION	Superintendence District charges

B—Interest

13—INTEREST ON ORDINARY DEBT	At $4\frac{1}{2}$ per cent— Interest on $4\frac{1}{2}$ per cent Loan for Indore State Railway. At 4 per cent— Interest on 4 per cent Loan of Maharajah Scindia, for State Railway Interest on 4 per cent Gwalior Loan of 1887. Interest on 4 per cent Rampur Loan
------------------------------	--

(89) The charges of each principal port should be stated under a separate sub head
(90) When there are more than one circle each circle should be a separate sub head
The detailed heads are—

(A) Conservancy and works—

Timber and other produce removed from the forests by Government agency
Timber and other produce removed from the forests by consumers or purchasers.
Confiscated drift and waste wood
Revenue from forests not managed by Government.
Rent of leased forests and payments to shareholders in forests managed by Government.
Live and dead stock
Communications and buildings
Demarcation, improvement, and extension of forests
Miscellaneous

(B) Establishments—

Salaries
Establishments
Allowances
Contingencies

MAJOR HEADS.	MINOR HEADS
--------------	-------------

B.—Interest—*contd.*13.—INTEREST ON ORDINARY
DEBT—*contd.*

At 3½ per cent.—

Interest on 3½ per cent. Loan of 1842-13.

" " Loan of 1851-55

" " Loan of 1865.

" " Loan of 1879.

" " Loan of 1900-01.

At 3 per cent.—

Interest on 3 per cent. Loan of 1890-97.

Other Items—

Interest on Provincial Debenture Loans. (91)

Interest on expired Loans. (92)

Interest on Provincial Advance and Loan Accounts.

Interest on Government of India Stock Notes

Interest on Temporary Loans (93)

Discount on Loans

(92) This head is for arrear interest on account of the following expired Loans—

5½ per cent. Loan of 1849-60.

" " " 1824-25

" " " 1829-29

Reduced 4 per cent. Loan of 1881

4 per cent. Transfer Loan of 22nd April 1894.

4½ " " Loan of 1870

4½ " " " 1878

4½ " " " 1879

Transfer Loan of 1879 7½, sterling per cent. portion

Interest on 4 per cent. Loan of 1842-33

" " " 1835-36

" " " 1842-43

" " " 1844-55

" 4 May 1893.

(93) Temporary detailed heads should be opened as occasion requires

MAJOR HEADS	MINOR HEADS.
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B.—Interest—contd.

4.—INTEREST ON OTHER OBLIGATIONS

- Special Loans—*
Interest on Loans from the late King of Oudh
Interest on Charitable Funds
Interest on other Loans (94)
- Treasury Notes of Service and other Funds—*
Interest on Treasury Notes on account of Soldiers' Savings Bank Deposits
Interest on Treasury Notes on account of the Bhonsla and other Nagpore Temples
Interest at 4 per cent. on Madras non-transferable Treasury Notes.
- Deposits of Service Funds bearing interest—(95)*
Interest on Uncovenanted Service Family Pension Fund.
Interest on Bengal and Madras Service Family Pension Fund.
Interest on Madras Military Assistant Surgeons' Fund
- Savings Bank Deposits—(96)*
Interest on Presidency Savings Bank Deposits
Interest on Post Office Savings Bank Deposits
Interest on deposits in State Railway Provident Institutions
Interest on Financial Department Provident Fund
Interest on Civil Engineers' Provident Fund
Interest on Forest Officers' Provident Fund
Interest on Police Officers' Provident Fund.
Interest on Civil Veterinary Department Provident Fund

at (Madras)

United Provinces of Agra and

Ordinary Savings Bank Deposits and special Savings Bank Accounts is adjusted in Service Funds should, as far as possible, be also h of the year, and if it is necessary to give credit should be done by debit to Interest Suspense

MAJOR HEADS

MINOR HEADS

B.—Interest—*concl'd*14—INTEREST ON OTHER
OBLIGATIONS—*concl'd*

Special Savings Bank Accounts—(95) (96)
Interest on General Family Pension Fund
Interest on Hindu Family Annuity Fund
Interest on Bengal Christian Family Pension Fund
Interest on Bombay Uncovenanted Service Fund, Life
Assurance Branch
Interest on Miscellaneous Accounts (97)
Refunds

C.—Post Office, Telegraph, and Mint.

15—POST OFFICE

Direction
Office of Account and Audit
Presidency and District Offices
Conveyance of mails
Discount on sale of postage stamps
District Post charges
Stationery and Printing
Post Office Miscellaneous
Subsidies
Refunds

16—TELEGRAPH
Telegraph Accounts

Indian Telegraphs—
Capital Account
Revenue Account
Indo European Telegraph—Persian Gulf section—
Capital Account
Revenue Account
Indo European Telegraph—Persian section—
Capital Account
Revenue Account
Indo European Telegraph in other departments

17—MINT

Mint and Assay Master's establishment and contingencies (98)
Loss on coinage (99)

(96) These are funds under private management which are permitted to deposit cash with Government at Savings Bank rates of interest

(97) The following will be taken under this head.—On Railway Funds—On Departmental

Page 847, Appendix P—

For footnote (98) substitute the following —

(98) Divided into—

Direction and Establishment
Bullion Establishment
Operative Establishment
Assay Establishment
Office expenses and Miscellaneous
Payments to officers of other Provinces

MAJOR HEADS

MINOR HEADS

B.—Interest—*contd*

14 —INTEREST ON OTHER OBLIGATIONS

Special Loans—

Interest on Loans from the late King of Oudh
 Interest on Loans from Rajah Kalsunjer Ghosal
 Interest on Book Debt Loan on account of Madho Rao
 Interest on Educational Funds
 Interest on Charitable Funds
 Interest on other Loans (94)

Treasury Notes of Service and other Funds—

Interest on Treasury Notes on account of Soldiers' Savings Bank Deposits
 Interest on Treasury Notes on account of the Bhonsla and other Nagpore Temples
 Interest at 4 per cent on Madras non transferable Treasury Notes

Deposits of Service Funds bearing interest—(95)

Interest on Uncovenanted Service Family Pension Fund.
 Interest on Bengal and Madras Service Family Pension Fund
 Interest on Madras Military Assistant Surgeons' Fund.

Savings Bank Deposits—(95)

Interest on Presidency Savings Bank Deposits
 Interest on Post Office Savings Bank Deposits
 Interest on deposits in State Railway Provident Institutions
 Interest on Financial Department Provident Fund
 Interest on Civil Engineers Provident Fund.
 Interest on Forest Officers Provident Fund
 Interest on Police Officers Provident Fund
 Interest on Civil Veterinary Department Provident Fund

Interest on Civil Veterinary Department Provident Fund

and

(94) Detailed heads should be provided for—

at (Madras)

United Provinces of Agra and

Oudh

(95) Interest on Savings Bank Deposits and special Savings Bank Accounts is adjusted in closing the accounts of the year. Interest on Service Funds should as far as possible be also adjusted to the Service Head in the last month of the year and if it is necessary to give credit to the Fund Account in any other month it should be done by debit to 'Interest Suspense Account under Unfunded Debt

MAJOR HEADS

MINOR HEADS

D—Salaries and Expenses of Civil Departments—*contd*18—GENERAL ADMINISTRATION—*contd*

Currency Department

Reserve Treasury

Allowance to Presidency Banks

General Establishment of Local Funds

Inspector General of Stamps, Registration, and Excise,
etc. (104 A)

Director of Land Records and Agriculture

19A—LAW AND JUSTICE—
COURTS OF LAW (105)High Court and Chief Court (Punjab and Lower Burma)
(106)

Law Officers (107)

(104A) Where such an officer exists in any province the pay and allowances of the Inspector-General and the cost of any combined establishment are taken to this head, but where separate establishments are employed on the different services they are shown under the respective Major heads

(105) See note under the corresponding major head of receipt

(106) The sub heads are—

Judges

Registrar, Original Side (including the regular establishment and that employed in attending the benches Copying establishment to be separately shown)

Commissioner for taking Accounts and Taxing Master

Clerk of Insolvency

Clerk of the Crown

Official Assignee

Official Receiver

Sheriff

Treasurer

These sub heads are for the distribution of salaries and establishment only Contingent charges should be separately stated when they can be so ascertained

(107) The sub-heads are—

(i) English Law Officers (i.e., Advocate General, Standing Counsel, Solicitor to Government)

(ii) Legal Remembrancer and High Court Pleaders

(iii) Mofussil establishment

The charges for conducting Civil suits are taken among Collectors Contingencies if managed by the Collector, but so far as they consist of pleaders fees they should go under this head

Fees to pleaders in pauper suits should be taken under this head (as well as other money charges in pauper suits such as advances for batta to witnesses, the recoveries being credited to court fees realized in cash)

Fees paid directly by Treasury Officers to pleaders conducting criminal cases should be taken against the detailed head 'Law Charges' under contingencies of Law Officers and not against the Department employing the pleaders

(Advances for Civil suits should be finally charged off against the Department receiving them)

MAJOR HEADS.	MINOR HEADS.
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C.—Post Office, Telegraph, and Mint—*contd.*17.—MINT—*contd.*

Loss of copper coinage.
Purchase of local stores

D.—Salaries and Expenses of Civil Departments.

18.—GENERAL ADMINISTRATION.

(99A)
Expenditure from *contd.* (100)

Page 848, Appendix P—

Against the minor head "Purchase of local stores" under head "17.—Mint." insert "(99A)" and add as a footnote

"99A Includes expenditure on account of purchase of gold for all be shown under a distinct sub head"

Commissioner,
Secretariat.

and Audit
Account and Audit

Page 848, Appendix I

Page 848, Appendix P—

For the existing Minor head "Loss of copper coinage" under "17.—Mint" substitute "Loss on the circulation of Bronze, Copper and Nickel coins".

In footnote (99A) as introduced by the second list of corrections insert the words "and silver" after the word "gold".

5th List—1-7-15.]

and camp furniture
employed on a Chief Commissioner's tour, should be charged to the detailed head "Other Carriage Charges"

General for the tour
chase and repairs of ten
ply and Transport Corps
Other

(When elephants are sent to a Civil Department, a last ration certificate from the station supply officer should be sent in support of the first charge made in the Civil Department on account of their food)

payanda.

MAJOR HEADS.

MINOR HEADS

D—Salaries and Expenses of Civil Departments—*contd.*18—GENERAL ADMINISTRATION—*contd.*

Currency Department
 Reserve Treasury.
 Allowance to Presidency Banks.
 General Establishment of Local Funds
 Inspector General of Stamps, Registration, and Excise,
 etc. (104 A)
 Director of Land Records and Agriculture

19A—LAW AND JUSTICE—
COURTS OF LAW (105)

High Court and Chief Court (Punjab and Lower Burma)
 (106)
 Law Officers (107)

(104A) Where such an officer exists in any province, the pay and allowances of the Inspector-General and the cost of any combined establishment are taken to this head, but where separate establishments are employed on the different services they are shown under the respective Major heads

(105) See note under the corresponding major head of receipt.

(106) The sub heads are—

Judges
 Registrar, Original Side (including the regular establishment and that employed in attending the benches Copying establishment to be separately shown)
 Commissioner for taking Accounts and Taxing Master
 Clerk of Insolvency
 Clerk of the Crown
 Official Assignee
 Official Receiver
 Sheriff

Translators (C. and S. S.)

These sub heads are for the distribution of salaries and establishment only Contingent charges should be separately stated when they can be so ascertained

(107) The sub heads are—

- (i) English Law Officers (i.e., Advocate General, Standing Counsel, Solicitor to Government)
- (ii) Legal Remembrancer and High Court Pleaders
- (iii) Mofussil establishment

The charges for conducting Civil suits are taken among Collectors' Contingencies if managed by the Collector, but so far as they consist of pleaders' fees, they should go under this head

Fees to pleaders in pauper suits should be taken under this head (as well as other money charges in pauper suits such as advances for batta to witnesses, the recoveries being credited to court fees realized in cash)

Fees paid directly by Treasury Officers to pleaders conducting criminal cases should be taken against the detailed head 'Law Charges' under contingencies of Law Officers and not against the Department employing the pleaders

(Advances for Civil suits should be finally charged off against the Department receiving them)

MAJOR HEADS

MINOR HEADS

D.—Salaries and Expenses of Civil Departments—*contd*18A—LAW AND JUSTICE—
COURTS OF LAW—*contd*

Administrator General

Coroner's Court

Presidency Magistrate's Court

Page 850, Appendix P—

For the existing Minor Head 'Administrator General' under
 "18A—Law and Justice—Courts of Law" substitute "Administrator
 General and Official Trustee"

3rd List—15 1 15

Criminal Courts (110)

Pledership examination charges

Refunds

(108) The following should be sub heads —

(a) District and Sessions Judges (It is the Divisional Judges who in the Punjab, come under this head)

(b) District Judges (Punjab only)
City Civil Court (Madras)

(c) Subordinate Judges

(d) Munsiffs (Includes purely Civil Tehsildars in Central Provinces)

(e) Deccan Agricultural Relief Courts

If the contingent charges are not at present separately posted then the division of sub heads may be confined to the salaries and establishment the contingencies being all taken together

(f) Process serving establishment

(g) Record room and copyist establishment (If separately organized)

Reasonable expenses may be allowed by a Judge to a Government servant giving evidence in a criminal case and will be charged against the detailed head 'Dict allowances to witnesses' under Civil and Sessions Courts not against the Department to which the witness belongs

(109) Presidency Court to be shown as a separate sub-head.

The Small Cause establishment of a Subordinate Judge exercising Small Cause powers to be shown not here but on a separate detailed head under Subordinate Judges

(110) Follow division of Collectors establishment as far as there prescribed

MINOR HEADS.

19B.—LAW AND JUSTICE—Jails (111)

Appendix P, page 851—

"In the case of under trial prisoners travelling under police custody on Railway warrants issued by the Civil Police Department under the credit note system the cost of such warrants may be taken to a detailed head "Cost of Railway Warrants" under "20—Police District, Executive Force," if such an adjustment will result in a reduction of clerical labour."

b sanitation charges to include (a) Conservancy, washing, and purifying, (b) Charges for water-supply, and (c) Extraordinary charges.

6 Charges for moving prisoners to include (a) Transfer charges and road subsistence of convicts, and (b) Transportation charges

disciplinary charges, (c) and service, (e) Re-

9. Contingent charges with the following detailed heads

(a) Rents Rates and Taxes (b) Service postage (c) Telegraph and Telephone charges (d) Current office expenses, (e) Office furniture and (f) Registers and Stationery

10 Extraordinary charges for Live Stock and Tools and Plant to include the following —

(a) Conservancy and Water-supply Dead Stock, (b) Dietary Dead Stock, (c) Hospital Dead Stock, (d) Garden and agricultural plant (e) Lighting Dead Stock (f) Disciplinary Stock, (g) Arms and Accoutrements, (h) Dairy Live Stock and Plant (i) Draught Cattle, and (j) Other Miscellaneous Dead Stock

11. *Charges for Police Custody* ; to appear under " Lock-ups " only, and to exhibit all charges for detaining prisoners in lock-ups, hajat or havaltas or in custody in Magistrate's Camps and those for conveyance of under-trial prisoners

The sub heads numbered 1 to 10 should be adopted in all provinces, and if it is found more convenient, a separate sub head may also be opened for dairy expenses which are in the administrative accounts split up between dietary charges and hospital charges; as these charges are to be divided in a fixed proportion between the two sub-heads mentioned there will be no difficulty in effecting an agreement between the administrative and finance accounts even though they be shown under a separate sub head in the latter while it may be found most convenient to show the actual charges as incurred under a single head, and to split up only the annual total in the fixed proportion.

The detailed heads under sub-heads 2 to 10 may be amalgamated at the discretion of the Account Officer, provided that (with the exception mentioned above) there be no cross sub-division and that each detailed head adopted includes the whole of the charges falling under the several administrative detailed heads combined under it.

Under (2) to (11) a distinction should be made between Presidency Jails, Central Jails, District Jails, Lock-ups, Convict Camps, and Reformatory settlements, if any. Under Supplies and Services, the number of prisoners estimated for should be stated. Reformatory Schools should appear under 22—Education. The head, Convict Camps is only intended for quasi-permanent camps, e.g., where a large body of prisoners is employed at a distance from a Central Jail on some irrigation work, the charges for a temporary camp during a sickly season should not be taken to it.

MAJOR HEADS.

MINOR HEADS.

D.—Salaries and Expenses of Civil Departments—*contd.*19B.—LAW AND JUSTICE—
JAILS—*contd.*

Jail Manufactures. (112)
Convict charges at Port Blair and Nicobars.
Convict charges in the Straits Settlements.
Refunds.

20.—POLICE

Presidency Police. (113)

(116)

(112) This head should include all charges of convict labour, except Press charges (including cost of machinery, outlay in paper, ink, and other supplies and expense of maintenance), which are debitable to the grant for Stationery and Printing

(113) The sub-heads are—

..... be mixed up with Provincial Police.
..... is a lump sum being the contribution paid
..... in the usual detail and the Municipal con-

.....
Bail Police
Dockyard Police

(114) The sub-heads should be—

District Police—Salaries
Police Force
Mounted Police.
Clerical Establishment.
Allowances

Appendix P, page 852—

Add the following as a fresh paragraph to f

"The cost of all Railway warrants issued by the Civil credit note system may be adjusted under a detailed head subordinate to "Allowances," if such an adjustment will labour."

....., though in
..... regularly enlisted
.....
..... District Police Int
..... and Cantonment
..... Government. The
..... sub-head under Sup-

.....

(117) This head is intended for the Municipal or Cantonment Police, if they form a separate part of the establishment wholly or partly. The (116) also the Police's quarters or Police. It is the purpose of this note to be shown as above stated, under Machinery or District Police.

MAJOR HEADS.

MINOR HEADS.

D.—Salaries and Expenses of Civil Departments—*contd.*

20.—POLICE— <i>contd.</i> . . .	Railway Police. (117) Criminal Investigation Department. Cattle pounds. (118) Miscellaneous. Refunds.
21.—PORTS AND PILOTAGE. . .	1. Miscellaneous shore establishments. 2. Salaries and allowances of officers and men afloat. (119) 3. Victualling of officers and men afloat. (119) * 4. Purchase of Marine Stores and Coal for the building, repairs, and outfit of ships and vessels. (119) (120)

(117) Railway Police.—A sub-head for each Railway.

Charges for watch and ward on State Railways managed by Government should be treated as charges of the railway and not debited to Police. On such Railways the cost of Police guards

order or for the following duties of watch and ward :—

- (1) Watching of passenger trains at stations.
- (2) Watch and ward of—
 - (a) Goods sheds.
 - (b) Goods trains at stations
 - (c) Brake and Luggage vans
 - (d) Railway offices and buildings (but not including Railway cemeteries)
- (3) Reporting to Railway authorities all breaches of the Company's bye-laws

Government is not chargeable with any portion of the cost of the force employed for any other watch and ward duties, such for instance as the watching of fuel delivered within the

cases there is diversity of Government, sometimes, istimes (c) each pay their

(120) May be divided into sub-heads :—

- (a) Building, Repairs and outfit (material)
- (b) Ditto ditto (personnel)
- (c) Coal.

MAJOR HEADS	MINOR HEADS,
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D.—Salaries and Expenses of Civil Departments—*contd.*

21.—PORTS AND PILOTAGE— <i>contd.</i>	5 Purchase and hire of ships and vessels (119) (121)
	6. " " " " " " " " (122)
	7. " " " " " " " " (123)
	8. " " " " " " " " (124)
	9. Miscellaneous—
	Survey of Seaport towns (Burma)
	Other Miscellaneous charges
	10 State Yacht Establishment (125)
	11. Light-houses and light-ships.
	12 Refunds.
22 —EDUCATION.	University. (126)
	Direction.
	Inspection.
	Government Colleges, General (127)
	Government Colleges, Professional (128)
	Government Schools, General (129)

(121) There should be separate sub heads for "Purchase" and "Hire"

(122) The charges should not include those of vessels which are provided for above

(123) Includes—

Port Officer's Department

Marine Court.

Shipping Master.

Charges for Survey of steam vessels

(124) The particular line of service should be stated in the description of each charge

(125) Includes the pay of the crew and establishment of any vessel kept up for the use of the head of the Government, and also the hire of any which may be chartered for this special use.

(126) Under this head will be shown all expenditure incurred directly by Government on account of Universities, such as an annual fixed grant to a University

(127) Includes Arts Colleges, English and Oriental, which should be distinguished

MAJOR HEADS	MINOR HEADS.
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D.—Salaries and Expenses of Civil Departments—*contd.*

22—EDUCATION— <i>contd</i>	Government Schools, special (130)
	Grants in-aid, (131)
	Scholarships (132)
	Miscellaneous (133)
	Refunds
23—ECCLESIASTICAL	(135)

(130) Includes—

Framing Schools
 Schools of Art.
 Law Schools
 Engineering and Surveying Schools
 Industrial Schools.
 Agricultural Schools
 Reformatory schools
 Other Schools such as Madrasahs

Include Boarding Schools

(131) A grant-in-aid means a payment made in respect of a particular school under certain conditions as to efficiency. The head includes—

[illegible]

Under each of these heads payments to Colleges General and Professional and Secondary Primary and Special Schools should be shown separately.

(132) In Arts Colleges

In Professional Colleges
In Secondary Schools
In Primary Schools
In Special Schools other than Training Schools

(133) Includes—

[illegible]

100

FINISHED COSTS

Grants to the School Book Society.
Text Book Committee
Miscellaneous

NOTE.—Expenditure on prizes should form part of the ordinary expenditure of the institutions in which they are given and need not be separately shown in the accounts.

(134) Includes—

(1) Church of England
(2) " Scotland
(3) " Rome
(4) Other Churches

Under each of which should be sub heads of "Salaries," "Establishment,"
"Allowances," and "Contingencies"

(135) Allowances for statistical returns and grants in-aid towards the construction of churches should be classified under this head

MAJOR HEADS.

MINOR HEADS.

D—Salaries and Expenses of Civil Departments—*contd.*

24—MEDICAL	Medical Establishment (136)
	Hospitals and Dispensaries (137)
	Sanitation and Vaccination. (138)
	Grants for medical purposes
	Medical School and College (139)
	Lunatic Asylum.
	Special Hospitals

Page 856, Appendix P—

Insert the following as a minor head under " 25 —Political the head "Charges on North-West Frontier":—

"Charges on North-East Frontier. (141B.)"

Insert the following as a footnote:—

"141B Under this minor head, appropriate sub heads will be opened for payment of all civil charges other than Public Works"

1st List

(136) The sub-heads are:—
 Civil Hosp
 (including
 sub-division
 be here shown: (s) Reserved Medical Subordinates
 Note—The additional allowances which Surgeons get should be shown under the appropriate head of Jails
 (that is, as Salaries if in charge, and as Hospital charges if only in Medical charge), Lunatic Asylums, and
 Medical Schools

(142A) The charges under this head represent merely of the total charges which are available

119 Consulate or Agency

Pages 857-858, Appendix P—

(1) *For the existing Major Head "26.—Scientific and other Minor Departments" and the Minor Heads under it, substitute the following.—*

MAJOR HEADS.

MINOR HEADS

Page 857, Appendix P—

To the list of minor heads subordinate to the major head "26—A. Agriculture," as introduced by the third list of corrections, dated 15th January 1915, *add* a minor head "Refunds."

9th List—1-7-16.

Central Museum.
Provincial Museums (146)
Imperial Institute

147)

Central Research Institute
X-Rays Institute
Ethnographical Surveys
Board of Scientific Advice

Labour and Immigration—

Emigration
Internal Labour Transport
Colonisation and Immigration
Inspector of Factories

Statistics—

Census
Gazetteer and Statistical Memoirs
Registration of Railway traffic
Registration of river-borne traffic.
Provincial Statistics (148)
Bureau of Commercial Intelligence

Miscellaneous—

Preservation and translation of ancient manuscripts
(Bengal, United Provinces and Bombay)
Examinations (149)
Inspector of Explosives
Steam-boiler Inspection Establishment
Imperial Library.
Controller of Patents and Designs
Actuary to the Government of India
Inspector of Mines
Registrar of Joint Stock Companies
Miscellaneous
Refunds

3rd List—15 1 15

In footnotes (144) to (151) substitute the following —

(144) Includes the following sub heads 'Experimental Farms' which are permanent establishments, Agricultural Experiments, for which each Government assigns a small grant each year, Agricultural Department, under which are shown the salary and expenses of the Director of Agriculture and of his establishment engaged in promoting agriculture or instructing the people in agricultural subjects Experimental Factories

Tea Nurseries and Plantations, Public Exhibitions and Fairs including charges other than prizes on account of cattle and horse fairs (these prizes are adjusted under the minor head Veterinary charges) Botanical and other public gardens including donations and subscriptions to Botanical and Agricultural Societies and Miscellaneous including prizes and rewards for silk, cotton and flax etc

(145) The expenditure should be recorded under the following sub heads —

(a) Superintendence

(b) Veterinary Instruction

(c) Subordinate Establishment

(d)

(e)

be sub divided into (1) Cattle breeding operations donkey breeding operations The charges on

account of the Muzar Cattle Farm should be shown under this head

(f) Prizes (Includes prizes for the encouragement of cattle breeding and prizes at fairs and shows)

(g) Camel Specialist

(h) Bacteriologist

(146) To include donations

(147) The name of each society should be shown in the estimates

(148) To include charges for establishments for vital statistics trade statistics local statistics rain gauge establishments and civil statistical establishments under the Surgeon General Indian Medical Department, Bombay

(149) Includes charges of the Board of Examiners Calcutta and of examinations for entrance into the public service

(150) Cancelled

(151) Cancelled

3rd List—15 1 17

Inspector of Mines

Page 858, Appendix P—

Insert the following minor head under "29—Superannuation allowances and Pensions" after the minor head "Superannuation and Retired Allowances" —

Commutated Value of Pensions "

1st List—1 & 11

Page 858 Appendix P—

Under the Major Head 26—Scientific and other Minor Departments insert a new Minor Head "Registrar of Joint Stock Companies" under the group head "Miscellaneous"

3rd List—15 1 15

Appendix P, page 857—

To the list of minor heads under the major head "26B—Scientific and other Miscellaneous Departments" as introduced by the 3rd List, add the minor head "Fisheries (150)" in the group above the minor head "Miscellaneous"

Insert the following

MAJOR HEADS

MINOR HEADS

E—Miscellaneous Civil Charges—*contd*

29—SUPERANNUATION ALLOWANCES AND PENSIONS— <i>contd</i>	Pensions of the Madras Civil Fund Pensions of the Bombay Civil Fund Refunds
30—STATIONERY AND PRINTING	Stationery Office at the Presidency Stationery purchased in the Country Government Presses Printing at private presses Lithography Stationery purchased for Central stores Stationery supplied from Central stores Refunds
31—EXCHANGE ON TRANSACTIONS WITH LONDON	For minor heads see receipt led XXIV—Exchange on transactions with London
32—MISCELLANEOUS	For minor heads see receipt led
	Annual stipends to holders of literary titles. (150A)
	Remittance Charges— Charges for remittance of treasure (150)

Page 859, Appendix P—

Add the following to footnote (157) on this page —

3rd List—1814

for similar purposes (159)

Charges on account of European Vagrants etc (160)

(155A) Charges on account of the grant of Rs. 100 per annum to the holders of the titles of Mahanajadhyaya and Shams ul Ulama are taken to this head

(156) Charges for remittance of copper beyond the remitting district are adjustable on the India Books only under the head Copper Coinage Account vide Article 11. Similarly those for remittances of nickel coins beyond the remitting district are adjustable on the Bombay Books the charges within the district being debited to 3—Land Revenue as contingent charges of the Treasury

Page 859, Appendix P, Footnote (159)—

In the third line of this note after the words "natives of India insert "relieved or"

2nd List—1814

MAJOR HEADS

MINOR HEADS

E.—Miscellaneous Civil Charges—*concl'd*32—MISCELLANEOUS—*concl'd**Miscellaneous—**Rewards for destruction of dogs and snakes*

Rents, rates, and taxes (163)

Petty Construction and repairs (163)

Losses on uninsured shipments (164)

Contributions (164A)

Extraordinary items

Miscellaneous and unforeseen charges (165)

Miscellaneous refunds (166)

Refunds of value of old currency notes credited to Government

Miscellaneous charges for the treatment of patients at the Pasteur Institute

Subsidies for land communication

(161) Includes rewards for destruction of dogs and snakes

(162) A separate sub head should be opened for each regularly constituted commission

(163) These heads are for payments not chargeable to any special major head. When
nd taxes
cial major
agencies
Rs 500 in

amount can be treated as Petty construction and repairs

(164) Includes charges on account of general average and expenses of salvage

(164A) Includes grants for no specific purpose to Excluded Local Funds and Municipalities such as grants to cover a deficit balance or as compensation for revenue resumed etc which cannot be classed with reference to the object to which they are to be devoted

(165) No amount is to be debited to this head or credited under the corresponding receipt head other items (vide Note 76) without the special order in each case of a Gazetted Officer who will consider before he admits it whether the case is not provided for within the regular classification

(166) Refunds of lapsed deposits must at the end of the year be deducted from the credits as stated in Note 68 and should not be charged here except in so far as they exceed the credits.

MAJOR HEADS

MINOR HEADS

F.—Famine Relief and Insurance

33 - Famine Relief (167A)

I —Salaries and Establishments (167B)

service heads

NOTE—During the period of observation and test all expenditure which would be classified as expenditure on famine relief if famine relief conditions are formally declared shall in the first instance be recorded with the sanction of the Local Government under the head '3—Famine

— **250000 1.000000**

(a) Clerks and other superior establishments

(b) Inferior establishments

3 Travelling allowances

4 Contingencies

employ proper deputed to famine duty will be found in Article 777(i) Civil Account Code Volume II and paragraph 1038 Public Works Department Code Volume I 8th edition

MAJOR HEADS

MINOR HEADS.

F.—Famine Relief and Insurance.—*concl'd.*35.—FAMINE RELIEF—*concl'd.*

II—Relief works in charge of Civil Officers. (167 G)

III— " " Public Works Officers (167D)

IV—Relief to people employed otherwise than on relief works

V.—Gratuitous Relief (167 E)

VI—Miscellaneous (167 F)

34 PROTECTIVE WORKS, RAILWAYS

35—PROTECTIVE WORKS, IRRIGATION. (167 G)

36.—REDUCTION OR AVOIDANCE OF DEBT. (167 H)

the following sub-heads

heads —

Railways
Public Works undertakencontrolled
to 33 —
or other t
is employ
(whether
done re
excess on

(167 E) The sub heads are—

(c) Given in other ways

(167

of 1883) so as to
at the usual rate
first instance to
— 1 On the 1

Page 862, Appendix P—

For "170" in line 2 of footnote (167-H) substitute "178".

9th List—1-7-16.

MAJOR HEADS	MINOR HEADS
G.—Construction of Railways	
37 —CONSTRUCTION OF RAILWAYS CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE	
H.—Railway Revenue Accounts.	
38 —STATE RAILWAYS	Interest on Debt Annuities in purchase of Railways Sinking funds Interest chargeable against Companies on Advances Interest on Capital deposited by Companies Land and Control Surplus Profits, Interest Land and Control Advances of Interest
39 —GUARANTEED COMPANIES	
40 —SUBSIDIZED COMPANIES	
41 —MISCELLANEOUS RAILWAY EXPENDITURE	
42 —MAJOR WORKS	J—Irrigation. Working Expenses Interest on Debt
42A—EXPENDITURE ON PROTECTIVE IRRIGATION WORKS IN ADDITION TO THAT CHARGED UNDER FAMINE RELIEF AND INSURANCE (167I)	
43 —MINOR WORKS AND NAVIGATION	In charge of Public Works Officers In charge of Civil Officers
K—Other Public Works (168)	
44 —CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES	
45 —CIVIL WORKS	In charge of Public Works Officers (168 A) In charge of Civil Officers (169)

(167I) No expenditure is to be charged to this head except on specific instructions from the Comptroller General which will be issued on a consideration of the total expenditure on Protective Works for all India

Page 863, Appendix P Footnote (169)—

—(1) Civil Buildings (2)

(1) For the word "sixth" in line 5 of para 2 of this footnote substitute the word "seventh"

(2) Cancel the subsequent three paras

cies and refunds)

3rd Inst.—15 1 15

Instructions
Department

under 32 —Miscellaneous

Grants in-aid for construction of churches are shown under '23 —Ecclesiastical'

MAJOR HEADS	MINOR HEADS
-------------	-------------

L.—Military Services.

16 — ARMY	<i>Effective.</i>
16 A — MARINE	<i>Non-effective</i>
47 — MILITARY WORKS	
17 A — SPECIAL DEFENCES	

M.—Provincial Surpluses and Deficits.

PROVINCIAL
SURPLUSES AND DEFICITS (171)

N.—Railway and Irrigation Capital not charged to Revenue.

EXPENDITURE HEADS

<i>Receipts</i> CAPITAL RAISED THROUGH COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS	A head for each purchased Railway worked by a Company.
<i>Charges</i> 48 — OUTLAY ON STATE RAILWAYS 49 — OUTLAY ON IRRIGATION WORKS 50 — CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES 51 — INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI	

NOTE — These expenditure heads are closed to Government in the books

DEBT HEADS

<i>Receipts</i> RAISED AND DEPOSITED BY RAILWAY COMPANIES ON ACCOUNT OF DEBENTURE CAPITAL	A head for each Railway
--	-------------------------

OUTLAY ON RAILWAY COMPANIES

Page 864, Appendix P—

Alter the heading of the group "Expenditure Heads" under "Section N" to "Service Heads," and insert the following new head under "Receipts" —

"Capital subscribed by Native States towards outlay on State Railways"

1st List—1 & 14

Government does not keep for railways with purely Indian domestic For further details of transactions with Railway Companies passed through the London Account see page 883

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
-----------------------	---------------------

DEBT HEADS.

The accounts marked M are in the Military Books only, those marked P. in the Public Works Books only, those marked Mr in the Marine Accounts, those marked P. O. in the Post Office Accounts, and those marked T. in the Telegraph Accounts

CENTRAL LEDGER HEADS	LOCAL LEDGER HEADS
----------------------	--------------------

O —Permanent Debt

IMPERIAL LOANS BEARING	Capital account of the— 4½ per cent. Loan for Indore State Railway.
INTEREST AT 4½ PER CENT	

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
-----------------------	---------------------

O.—Permanent Debt—contd.

IMPERIAL LOANS BEARING INTEREST AT 4 PER CENT	4 per cent. Loan of Maharaja Scindia for State Rail- way. 4 per cent. Loan from Gwalior Durbar. 4 per cent. Loan from Nawab of Rampur for Rampur-Moradabad Railway.
DO. DO AT 3½ PER CENT.	3¼ per cent Loan of 1812-43 " " of 1854-55 " " of 1865. " " of 1879. " " of 1900 OI.
DO. DO. AT 3 PER CENT.	3 per cent Loan of 1896-97.
IMPERIAL LOANS NOT BEARING INTEREST.	5½ per cent. Loan of 1859-60 4½ " Transfer Loan of 1870. 4½ " " " 1878 4½ " " " 1879. 4 " Loan of 1824-25. 4 " " 1828-29 4 " " 1832-33. 4 " " 1835-36. 4 " " 1842-43. 4 " " 1854-55. 4 " Transfer Loan of 1st May 1865, 22nd April 1854. 4 " " " " " 4 4 4 3½
	Transfer " " " " " " " "
PROVINCIAL DEBENTURE LOANS.	<i>Nagpur-Rampur Railway Debenture Loan 4½ per cent. (Central Provinces)*</i> <i>Ghazi-pur-Dildarnagar Railway Debenture Loan 4 per cent. (U. P.)*</i> <i>Cawnpur-Farukhabad Railway Debenture Loan 4 per cent. (U. P.)*</i> <i>Mathura Motras Light Railway Debenture Loan 4 per cent. (U. P.)*</i> <i>Cawnpur Achnayra Railway Debenture Loan 4 per cent. (U. P.)*</i> <i>Cawnpur Achneyra Section of the Rajputana-Malwa Railway 4 per cent. (U. P.)*</i>

GOVERNMENT STOCK NOTES
Government Stock Notes.

* These are heads upon the India Books.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS
P.—Unfunded Debt.	
TEMPORARY LOANS . .	Temporary Loans from—(172)
SPECIAL LOANS . . .	Special Loans— 8 per cent perpetual Loans (Madras)* 6 per cent perpetual Loans (Madras)* Endowments by the late King of Oudh (173) First Loan Third and Fifth Loans Sixth Loan Charity Fund Appropriation for the maintenance of Madho Rao (174)* Endowments for Charitable and Educational institutions
TREASURY NOTES	Treasury Notes at 3½ per cent on account of Soldiers' savings Bank Deposits Treasury Notes on account of the Bhonsla and other Nagpur temples* Non Transferable Notes at 4 per cent (Madras)*
DEPOSITS OF SERVICE FUNDS	India— Pension Fund sion Fund Madras— Madras Military Assistant Surgeons' Fund Bombay— Bombay Uncovenanted Service Family Pension Fund

* These are heads upon the end of Hooks.

(172) Temporary detailed heads should be opened as occasion requires.

(173) The outstanding loans from the King of Oudh are in four portions —

F	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524</
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Third loan, Sicaa H1 00 00 000 in 1895 and Fifth loan Sicaa H62 40 000 in 1929 both at 5 per cent. Government H'8 40 000 of the last was repaid in 1953. The interest is payable in the form of hereditary pensions. Those under the fifth loan may be commuted for a principal payment.

Sask. loan Government \$117,000,000 a perpetual loan at 4 per cent. interest payable in the form of pensions and stipends.

Charity Fund Rs300,000 deposited in 18-3 in consideration of which Rs100 a month (being 4 per cent) is drawn for distribution to the poor of Lucknow.

(174) The capital of this loan was appropriated out of the confiscated property of Malho Rao's father who was a rebel of 1857. Part of it having been spent on the purchase of a landed estate, the interest on the balance is drawn by the Bank of Bengal as Malho Rao's Agent.

(175) In the Local Accounts inner columns will be used to distinguish the separate fund concerned

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

P.—Unfunded Debt—*conold.*SAVINGS BANK
BANK ACCOUNTS.

DEPOSITS—

Presidency Savings Banks.

P. & C. S. S. P. & C. S. P. & C. S.

P. & C. S. S. P. & C. S. P. & C. S.

P. & C. S. S. P. & C. S. P. & C. S.

Police Provident Fund.

Opium Department Provident Fund.

Northern India Salt Revenue Department Provident Fund.

P. & C. S. S. P. & C. S. P. & C. S.

P. & C. S. S. P. & C. S. P. & C. S.

P. & C. S. S. P. & C. S. P. & C. S.

SPECIAL ACCOUNTS

P. & C. S. S. P. & C. S. P. & C. S.

P. & C. S. S. P. & C. S. P. & C. S.

P. & C. S. S. P. & C. S. P. & C. S.

P. & C. S. S. P. & C. S. P. & C. S.

P. & C. S. S. P. & C. S. P. & C. S.

INTEREST SUSPENSE

P. & C. S. S. P. & C. S. P. & C. S.

P. & C. S. S. P. & C. S. P. & C. S.

Q.—Deposits and Advances not bearing interest.

BALANCES OF PROVINCIAL SAV-
INGS (177)

Provincial Services.

APPROPRIATION FOR REDUC-
TION OF DEBT.

Appropriation for the reduction of debt. (178)

Deposit Account of Commission for the reduction of the
Public Debt (179)

(176) See Note 95.

The yearly surpluses of the Public Debt are credited to the "Reduction of Debt" head. The balance of the Public Debt is credited to the "Reduction of Debt" head.

(177) On a reduction of public debt being ordered out of the Family Insurance grant, the amount is credited to this head by debit to the following head of deposits.

(178) This head is credited with the amount debited to "Reduction of Debt" and used to be debited with the amount ordered by the Commission to be paid over to Government in respect of reductions of the public debt. No debt, however, is now discharged out of the Family Insurance grant but the portion of the grant allocated to Reduction of Debt is now used in rel of the same wing. The amount credited to this head by debit to "Reduction of Debt" is therefore written off to the Government account.

The adjustment on account of the available balance of the Family Insurance grant utilized to meet of the wing used to be made entirely in the India Office. Under the scheme described in Government of India Financial Department Letter No. 1074 A, dated the 29th March 1917, the adjustment is now made partly in the India Office.

CENTRAL LEDGER HEADS

LOCAL LEDGER HEADS

Q—Deposits and Advances not bearing Interest—*contd.**Advances—contd.*ADVANCES REPAYABLE—*contd.*

Opium Advances, (195)

Stock Account (196)

Post Office Permanent Advances

Mr.

37)
P.

PERMANENT ADVANCES

Permanent Advances, Civil

Post Office Permanent Advances

ACCOUNTS WITH FOREIGN STATES

His Majesty's Colonial Government, Ceylon (198)

His Majesty's Colonial Government, Mauritius (199)

His Majesty's Colonial Government, Straits Settlements

Page 871, Appendix P—

Add to the exception introduced by the 1st list of corrections, dated 1st April 1914 —

"Subject to the same precautions the Assistant Commanding Royal Engineer, Secunderabad, is also authorised to pay the Electricity Department of His Highness the Nizam of Hyderabad for the supply of electric current and for the miscellaneous work done for the Military Works Services at Secunderabad in connection with the supply of water by issuing cheques on the Resident's Treasury, Hyderabad in favour of the Accountant General, Hyderabad

3rd List—1915

(198) Heavy charges are incurred in India and are adjusted by means of bills of exchange. The charges incurred by the Straits Settlements on account of India are adjusted independently.

(199) Debits and Credits to Mysore are passed by Account Current into Madras Books. They are adjusted by a cash payment into or out of His Majesty's Treasury, Bangalore.

The Mysore State is exempted from the two provisions mentioned above, i.e. Mysore payments may, whatever their amount, be paid under the procedure laid down from any Treasury in India.

In case of payments due to a Native State instead of direct cash payments being made by disbursing officers of Government the Account Officer whose duty it is to audit and pass such

Add as an exception to clause 3 of footnote 200:—

* *Exception*—The above clause does not apply to the payments due to the Mysore Durbar from the Assistant Commanding Royal Engineer, Military Works Services, Bangalore, on account of water supply, electric current, and repairs to certain buildings, which subject to certain precautions prescribed in Government of India, Army Department, letter No. 6394-4 (M. W. S.), dated 22nd July 1913, should be made by cheques drawn on the Resident's treasury, Bangalore, in favour of the Comptroller of Mysore.

1st List—1914

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

Q.—Deposits and Advances not bearing Interest—*contd.**Advances—contd.*ADVANCES REPAYABLE—*contd.*

Opium Advances. (195)
 Stock Account. (196)
 Advances Recoverable, Post Office. P. O.

Mr.

7)
P.

PERMANENT ADVANCES

Permanent Advances, Civil.
 Post Office Permanent Advances.

ACCOUNTS WITH FOREIGN STATES

His Majesty's Colonial Government, Ceylon. (198)
 His Majesty's Colonial Government, Mauritius (198)
 His Majesty's Colonial Government, Straits Settlements.

Page 871, Appendix P—

Add to the exception introduced by the 1st list of corrections, dated 1st April 1914:—

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3rd List—15 1 15

(198) Heavy charges are incurred in India and are adjusted by means of bills of exchange. The charges incurred by the Straits Settlements on account of India are adjusted independently.

(199) Debits and Credits to Mysore are passed by Account Current into Madras Books. They are adjusted by a cash payment into or out of His Majesty's Treasury, Bangalore.

enforcement" On account of the Native State of —."

The Mysore State is exempted from the two provisos mentioned above, i.e., Mysore payments may, whatever their amount, be paid under the procedure laid down, from any Treasury in India.

In case of payments due to a Native State, instead of direct cash payments being made by disbursing officers of Government, the Account Officer whose duty it is to audit and pass such payments should, unless other special arrangements have been made, request the Civil Accountant General of the Government with which the State is in political relation to make the payment (or

Appendix 1, page 871—

Add as an exception to clause 3 of footnote 200:—

"EXCEPTION.—The above clause does not apply to the payments due to the Mysore Darbar from the Assistant Commanding, Royal Engineer, Military Works Services, Bangalore, on account of water supply, electric current, and repairs to certain buildings, which subject to certain precautions prescribed in Government of India, Army Department, letter No 6394-4 (M W-5), dated 22nd July 1913, should be made by cheques drawn on the Resident's treasury, Bangalore, in favour of the Comptroller of Mysore."

1st List—1 & 14

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
<p align="center">Q—Deposits and Advances not bearing interest—contd.</p> <p><i>Advances—contd.</i></p> <p>COINAGE ACCOUNTS</p>	
<p>(21) These accounts receive the balances of bullion and of small coin (which have to be excluded from the general closing balance of each account—bullion account, and "Small coin" account—small silver balance and "Small bronze coin balance" in the account, vide next note)</p>	
<p>(22) Bronze (and Copper) coinage account is in four parts in the India Books the first two also being on the Bombay Books. The necessary adjustments are made on the India Books in the case of the last two accounts by journal entries as soon as the March final figures are completed, thus:—</p>	
<p align="center">No 1.—BRONZE MINTAGE ACCOUNT</p> <p><i>Debits.</i></p> <p>Balance, April 1st, being value of Copper, Tin, Zinc, etc., in Stock</p> <p>M. Purchase of Copper, Tin, Zinc, etc. (a)</p> <p>M. Nominal value of Bronze coins destroyed (g)</p> <p>M. Metal value of uncurrent copper coins destroyed</p> <p>Difference, being profit on Mintage, transferred to Account No 3 (e)</p>	<p align="center"><i>Credits.</i></p> <p>M. Sale proceeds of Copper scissel, Tin, broken Copper, etc. (b)</p> <p>M. Value of Copper, Tin, Zinc, etc., transferred to Mint for contingent purposes (c)</p> <p>M. Nominal value of coins manufactured by transfer to Account No 2. (d)</p> <p>Balance, being value of copper, Tin, Zinc, etc., in Stock on March 31st.</p>
<p align="center">No 2.—BRONZE COIN ACCOUNT</p> <p>Balance, being coin in the Mint on April 1st</p> <p>M. New coins manufactured, by transfer from Account No 1. (d)</p> <p>M. Uncurrent Bronze coins received for destruction. (f)</p>	<p>M. " " " " " " (g)</p> <p>M. " " " " " " March 31st.</p>
<p align="center">No. 3.—MINT PROFIT ACCOUNT.</p> <p>Proportion of profit upon coin issued, transferred to Account No 4. (i)</p> <p>M. Loss in respect of uncurrent copper coins destroyed in the Mints (j)</p> <p>Balance, being proportion of profit upon coin not issued carried forward to next year. (k)</p>	<p>Balance, being profit not yet brought to account, as revenue brought over from last year.</p> <p>Gross profit on manufacture during the year transferred from Account No. 1 (e)</p>
<p align="center">No 4.—PROFIT ON BRONZE COINAGE ACCOUNT.</p> <p>T. Conveyance of Bronze (and Copper) coins (k)</p> <p>T. Net profit transferred to "Mint, Profit on circulation of Bronze (and Copper) coin." (l)</p>	<p>Profit on coins issued, transferred from Account No 3.</p>

NOTE.—The heads marked M are transactions in the Mint account under "Bronze (and Copper) Coinage Account".

The heads marked T are transactions in the Treasury accounts under "Bronze (and Copper) Coinage Account".

The other heads, except the balances, come in by transfer in making up the account at the end of the year.

(a) Cost of copper, tin, zinc, etc., purchased for Bronze coinage is charged to this head.

(b) Credit receipts to this head.



CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

Q.—Deposits and Advances not bearing interest—*contd**Advances—contd.*

Nickel Coinage Account. (202A).

Coinage Accounts—*contd.*

Profit on Rupee coinage account (203).

(c) When copper, etc., is thus transferred, the Mint Master should debit "Loss on Coinage" by credit to this head

(d) This transfer should be made monthly by the Mint Master in his monthly account

(e) The closing balance of copper, etc., in stock being first ascertained, the difference required to produce this as the balance of Account No. 1 should be transferred in closing the account at the end of the year, to Account No. 3 on the India Books and to credit of India on the Bombay Books

(f) The Mint Master should debit this by credit to "Mint remittances" or to "Foreign Remittances"

(g) The Mint Master should write-off destroyed coins (nominal value) under this head debiting Bronze mintage account by credit to bronze coin account.

(h) The Mint Master should credit this by debit to "Mint remittances" or to "Foreign Remittances."

(i) The Government is entitled to bring to account each year, as profit realised, only that portion which belongs to the amount of coin issued for circulation that is passed out of Mint and depôts combined

The sum of the gross profit brought forward from last year, and the gross mintage profit of the year, must therefore be distributed as follows —

..... 1st,

.....

.....

$D = A + B - C$ is the balance in Mint and depôts upon March 31st.

Then out of the whole sum of the gross profit $\frac{C}{A+B}$ is the portion to be taken as realised and transferred to Account No. 1.

$\frac{D}{A+B}$ is the portion to be carried forward as balance to next year.

(j) This represents the difference between the nominal value and metal value of uncurrent copper coins destroyed at the Mints.

(k) This head is posted from the Treasury Accounts and Accounts Current, the charges being debited to India by all other Provinces including Bombay.

(l) Thus, the final result, is carried to the service head, whether it be on the whole a gain or a loss.

(202A) Nickel coinage account is on the Bombay Books only and the adjustment follows the rules laid down in the case of Bronze (and Copper) Coinage Account.

(202) The following are the detailed heads under this head —

Credits.—(1) Gross profit on coinage of purchased silver.

(2) Gross profit on coinage of Native State silver.

Debits.—(1) Cost of coinage, being 2 per cent. on the value in standard tolas of silver taken up for coinage, *vide note* (34A).

(2) Charges for landing and conveyance of purchased silver in bullock carts for movement of silver between Calcutta and Bombay.

(3) Charges for remittance of gold to England

(4) Other charges incidental to the purchase of silver.

(5) Miscellaneous

(6) Net profit transferred to the Gold and Silver Reserve

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

Q.—Deposits and Advances not bearing interest—*contd.**Advances—contd.*COINAGE ACCOUNTS—*contd.*

Profit on Rupee Coinage Account. (203)

No. 3.—MINT PROFIT ACCOUNT.

*Debits.**Credits.*

Proportion of profit upon coin issued, transferred to Account No. 4. (k).

Balance, being profit not yet brought to account as revenue brought over from last year.

Balance, being proportion of profit upon coin not issued, carried forward to next year. (l)

Gross profit on manufacture during the year transferred from Account No. 1 (i)

No. 4.—PROFIT ON COPPER COINAGE ACCOUNT.

T. Conveyance of copper coins. (j)

Profit on coins issued, transferred from Account No. 3

T. Loss on withdrawals of copper coins. (i)

T. Net profit transferred to "Mint, Gain on copper coinage". (n)

(203) The following are the detailed heads under this head—

Credits—(1) Gross profit on coinage of purchased silver.

(2) Gross profit on coinage of Native State silver

Debits—(1) Cost of Coinage, being 2 per cent. on the value in standard tolas of silver

(2)

silver including charges for

(3)

(4)

(5) Miscellaneous.

(6) Net profit transferred to the Gold Standard Reserve

(4) The Government is entitled to bring to account each year as profit realised only that portion which belongs to the amount of coin issued for circulation that is passed out of Mint and depôts combined

The sum of the gross profit brought forward from last year, and the gross mintage profit of the year must therefore be distributed as follows:

Let A be the amount of the gross profit brought forward from last year.

Let B be the gross mintage profit of the year.

Let C be the portion of the gross profit brought forward from last year which is realised in the year.

Then out of the whole sum of the gross profit $A + B$ is the portion to be taken as realised and transferred to Account No. 4.

D

 $A + B$ is the portion to be carried forward as balance to next year

(7) These heads are posted from the Treasury Accounts and Accounts Current, the charges

being debited to the Treasury Accounts and the credits to the Accounts Current.

The sum of the gross profit brought forward from last year, and the gross mintage profit of the year must therefore be distributed as follows:

Let A be the amount of the gross profit brought forward from last year.

Let B be the gross mintage profit of the year.

Let C be the portion of the gross profit brought forward from last year which is realised in the year.

Then out of the whole sum of the gross profit $A + B$ is the portion to be taken as realised and transferred to Account No. 4.

D

 $A + B$ is the portion to be carried forward as balance to next year

(7) These heads are posted from the Treasury Accounts and Accounts Current, the charges

being debited to the Treasury Accounts and the credits to the Accounts Current.

CENTRAL LEDGER HEADS

LOCAL LEDGER HEADS

Q—Deposits and Advances not bearing Interest—*contd**Suspense*
SUSPENSE ACCOUNTS.

Suspense Account
Capitalized Outstandings (204)
Guaranteed Railways' Unadjusted Items

CHEQUES AND BILLS

Pre audit Cheques
Cheques issued, Local Funds
Departmental Cheques (208)
Bills of Exchange Receivable (209)
Bills Payable (210)

DEPARTMENTAL ACCOUNTS (211)

Civil Departmental Balances
Postal Cash Balances P. O
Telegraph Cash Balances T
Marine Cash Balances Mr
Military Cash Balances M
Public Works Cash Balances P.

*Exchange on Remittance
Accounts*
EXCHANGE ON REMITTANCE
ACCOUNTS

Exchange on Secretary of State's Bills For other
heads see service head "XXIV—Exchange on
transactions with London."

(204) When outstandings due to Government are capitalized so as to bear interest, the amount is debited as a loan to the party concerned. The credit is taken to the head of 'Capitalized Outstandings' under "Suspense" so as to avoid bringing it under the service head of

ses of Promissory Notes for Savings
Account. The sale proceeds of these

Page 874, Appendix P—

Insert the following as footnote

(206A) Under this head which appears received through the Remittance Accounts National Head Insurance Stamps sent on Accountants General and Comptrollers on treasuries (Article 963F)

head
stores which appear in the
be entirely and exactly ad
ly disposed of in the Indian
at instance to this head and
renders accounts to the Civil
or the money by credit to
t (e.g., of a foreign State)
then sent for collection and
of Bills of Exchange will
a bill of which the cost

now be debited to this head

(211) These accounts receive debit for the cash balances held by Departmental Officers

Page 874, Appendix P—

*Insert "National Health In
Local Ledger head after the head
under "Suspense Account"*

CENTRAL LEDGER HEADS

LOCAL LEDGER HEADS

Q.—Deposits and Advances not bearing Interest—*concl'd*

Miscellaneous
 MISCELLANEOUS . . .

Adjusting Account of Imperial Loans (212)
 Security Purchase Account. (213)
 Exchange Investment Account
 Bullock Train Services
 Baroda State Railway (Meagaum and Dhubai) Revenue
 Advance Account (214)
 Baroda State Railway (Meagaum and Dhubai) Revenue
 Account (214)
Settlement Account before 1863 66
 Government Account (215)
 Add any important temporary accounts taken under this
 head pending further orders

R—Imperial Advance and Loan Account. (216)

Loans to Native States
 Loans to Presidency Corporations including Port Trusts.
 Regimental and other Loans Military

RR—Provincial Advance and Loan Account (216)

Loans to Mofussil Municipalities
 Loans to Port Funds
 Loans to District and other Local Fund Committees
 (216A)
 Loans to Native States, Landholders, and other Notabili-
 ties (216B)
 Advances to Cultivators (217)
 Advances under Special Laws (218)
 Miscellaneous Loans and Advances (218A)

(212) Receives the debits and credits of the differences when the holders of the notes receive or pay up the difference on even hundreds (e.g. in converting a Sicca rupee promissory note into a Government rupee one)

(213) Feet
 of Government
 adjusted so as
 (214) For
 re . . .

Land Improvement Act
 To Cultivators
 To Colonists
 For Relief purposes
 To Tenants on Government Estates.
 Experimental Loans to Petty Zemindars
 Famine Advances.

(218) Includes—

Drainage and Embankment Advances
 Loans under Jhansi Encumbered Estates Acts

(218A) Loans which do not fall strictly under any of the other classes should be shown under this head.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

S.—Loans to Local Boards for Railway Construction. (218 A)

T.—Remittances

MONEY ORDERS	Inland Money Order. (Post Office)
Other Local Remittances.	
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR CONTROLLER	Cash Remittances between Treasuries Opium Remittances (219) Salt Remittances (219) Customs Remittances (219) Forest Remittances (219) Post Office Remittances— (a) Transfer between Postal Officers (b) Treasury Suspense Account (i.e., items remitted to and from Sub-treasuries for which the Treasury Officer's acknowledgment has not " " "
REMITTANCES BY BILLS	Supply Bills since April 1873 Foreign Supply Bills. April 1873.
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS	Foreign Remittances, Central Adjusting Account
Other Departmental Accounts	
ACCOUNTS BETWEEN CIVIL AND CIVIL	ACCOUNT CURRENT (220)
1. INDIA ACCOUNT	Account between— India and Central Provinces. " Burma " Assam " Bengal " Bihar and Orissa " U P of Agra and Oudh " Punjab " Madras " Bombay

(218A) This head records the transactions on account of loans granted to Local Boards for the arrangements for the Provincial Loan

Appendix P, page 877—

Substitute the following for the Local Ledger Heads under "Account Current between Military and Military":—

Military 1st (Peshawar) Division and 2nd (Rawalpindi), 3rd (Lahore), 4th (Quetta), 5th (Mhow), 6th (Poona), 7th (Meerut), 8th (Lucknow), 9th (Secunderabad) and Burma Divisions

Military 2nd (Rawalpindi) Division and 3rd (Lahore), 4th (Quetta), 5th (Mhow), 6th (Poona), 7th (Meerut), 8th (Lucknow), 9th (Secunderabad) and Burma Divisions

Military 3rd (Lahore) Division and 4th (Quetta), 5th (Mhow), 6th (Poona), 7th (Meerut), 8th (Lucknow), 9th (Secunderabad) and Burma Divisions

Military 4th (Quetta) Division and 5th (Mhow), 6th (Poona), 7th (Meerut), 8th (Lucknow), 9th (Secunderabad) and Burma Divisions

Military 5th (Mhow) Division and 6th (Poona), 7th (Meerut), 8th (Lucknow), 9th (Secunderabad) and Burma Divisions

Military 6th (Poona) Division and 7th (Meerut), 8th (Lucknow), 9th (Secunderabad) and Burma Divisions

Military 7th (Meerut) Division and 8th (Lucknow), 9th (Secunderabad) and Burma Divisions

Military 8th (Lucknow) Division and 9th (Secunderabad) and Burma Divisions

Divisions

of 1st-1st 1st

U P of Agra and Oudh and Punjab
" " Malwa
Punjab and Malwa
" " Bombay
Madras and Bombay

ACCOUNT CURRENT BETWEEN
MILITARY AND MILITARY

Account between—

Military Eastern Circle and Military Northern Circle
" " Western Circle
" " Secunderabad Division
" " Burma Division
" Northern Circle and Western Circle
" " Secunderabad Division
" " Burma Division
" Secunderabad Division and Western Circle
" Burma Division and Western Circle
" Secunderabad Division, Northern Circle and Western Circle
" Burma Division and Secunderabad Division

CENTRAL LEDGER HEADS	LOCAL LEDGER HEADS
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T.—Remittances—contd

Appendix P, pages 878 879—

Substitute the following for the Local Ledger Heads under "Accounts current between Civil and Military".—

Account between—
India and Military, 1st (Peshawar) Division
Central Provinces and Military, 1st (Peshwar) Division
Eight others as above
India and Military, 2nd (Rawalpindi) Division
Central Provinces and Military, 2nd (Rawalpindi) Division
Eight others as above
India and Military, 3rd (Borei) Division
Central Provinces and Military, 3rd (Borei) Division
Eight others as above
India and Military, 4th (Quetta) Division
Central Provinces and Military, 4th (Quetta) Division
Eight others as above
India and Military, 5th (Mhow) Division
Central Provinces and Military, 5th (Mhow) Division
Eight others as above
India and Military, 6th (Poona) Division
Central Provinces and Military, 6th (Poona) Division
Eight others as above
India and Military, 7th (Meerut) Division
Central Provinces and Military, 7th (Meerut) Division
Eight others as above
India and Military, 8th (Lucknow) Division
Central Provinces and Military, 8th (Lucknow) Division
Eight others as above
India and Military, 9th (Secunderabad) Division
Central Provinces and Military, 9th (Secunderabad) Division
Eight others as above

India and Military, Northern Circle
Central Provinces and Military, Northern Circle.

CENTRAL LEDGER HEADS

LOCAL LEDGER HEADS

T.—Remittances—*contd**Accounts between Civil and other
Departments—contd*ACCOUNTS CURRENT BETWEEN
CIVIL AND MILITARY—*contd*

Account between—

India and Military, Secunderabad Division
Central Provinces and Military, Secunderabad Division

Burma Division

Western Circle

Eight others as above

ACCOUNTS CURRENT BETWEEN
CIVIL AND PUBLIC WORKS
DEPARTMENT (ORDINARY
BRANCHES)

Account between—

India and Public Works Department (Ordinary
Branches)Central Provinces and Public Works Department
(Ordinary Branches)

Eight others as above

ACCOUNTS CURRENT BETWEEN
CIVIL AND PUBLIC WORKS
DEPARTMENT (RAILWAY
BRANCHES)

Account between—

India and Public Works Department (Railway
Branches)Central Provinces and Public Works Department
(Railway Branches)

Eight others as above

*Remittance Account between
England and India*HIS MAJESTY'S IMPERIAL
GOVERNMENT(a) RECEIPTS IN INDIA ON
ACCOUNT OF THE IMPERIAL
EXCHEQUER

1 Postal and Money Order Transactions (221)

Appendix P, page 878—

Omit from the bottom of this page the portion relating to the Remittance Account between England and India, and cancel the connected footnote (221)

1st List—1 & 14

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS

T.—Remittances—*contd*

Appendix P, pages 878-879—

Substitute the following for the Local Ledger Heads under "Accounts current between Civil and Military":—

Account between—	
India and Military, 1st (Delhi) Division	Division
Central Provinces and Military, 2nd (Allahabad) Division	Division
Eight others as above	
India and Military, 3rd (Agra) Division	Division
Central Provinces and Military, 4th (Agra) Division	Division
Eight others as above	
India and Military, 5th (Mhow) Division	Division
Central Provinces and Military, 5th (Mhow) Division	Division
Eight others as above	
India and Military, 6th (Poona) Division	Division
Central Provinces and Military, 6th (Poona) Division	Division
Eight others as above	
India and Military, 7th (Meerut) Division	Division
Central Provinces and Military, 7th (Meerut) Division	Division
Eight others as above	
India and Military, 8th (Lucknow) Division	Division
Central Provinces and Military, 8th (Lucknow) Division	Division
Eight others as above	
India and Military, 9th (Secunderabad) Division	Division
Central Provinces and Military, 9th (Secunderabad) Division	Division
India and Military, Burma Division	Division
Central Provinces and Military, Burma Division	Division

India and Military, Northern Circle
Central Provinces and Military, Northern Circle.
Eight others as above

Eight others as above

CENTRAL LEDGER HEADS

LOCAL LEDGER HEADS

T—Remittances—*contd*

Remittance Account between
England and India—*contd*

(b) PAYMENTS IN INDIA, BY 11 Hodisha and Kamaran Agency (222)
RECOVERABLE FROM THE 12 Mame-
IMPERIAL—12—

Page 881, Appendix P—

Insert the following new Local Ledger Head with an asterisk —
— sent for service in the colonies —

Page 881, Appendix P—

For the existing Local Ledger Head "M 17 Payments on account of the Hong Kong Regiment, etc" substitute "M 17 Payments of Remittances in India on behalf of officers and men of the Asiatic Artillery at Hong Kong and Singapore"

1st List—1 & 14
(224)

{	M 22 <i>Expenditure to the</i>	
	29 Miscellaneous payments	(225)
	Civil	
	Military	
	Marine	
	Post Office and Telegraphs	

(224) and (25) See last page

(229) The blank should be filled up as occasion requires

(229-A) A moiety of the expenditure on account of the lighting and buoying of the Persian Gulf is recoverable from the Imperial Exchequer See Note (142 A)

(230) See note (223)

(231) The Muscat Subsidy is a grant of R7,200 per mensem made to the Imam of Muscat and debited in full to Indian Revenues

(232) *A moiety of the expenditure*
Footnote (233), page 881, Appendix P—

Omit the latter part of this note beginning with "in the same manner"

1st List—1 & 14

(233A) Represents the balance in favour of India on the Postal and Foreign Money Order Account after deduction of the amount due by India on account of the British Postal Order Account

1st List—1 & 14

CENTRAL LEDGER HEADS	LOCAL LEDGER HEADS
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T—Remittances—contd

Remittance Account between
England and India—
contd

(c) OTHER REMITTANCE TRANS-
ACTIONS (RECEIPTS)

13a. Advances in England to Agents to the Payments
for Civil
Indian Civil Funds

14 Bills drawn by the Mission to the Court of
Perrin. (234)
made Other Remi-
tances

Appendix P, page 882—

For the "Central Ledger Head (c) Other Remittance
(Receipts)" substitute "(c) His Majesty's Indian Government
(Receipts)"

1st

(234) These bills are drawn on the Government of India

Page 882, Appendix P, Footnote (235)—

Substitute the following for the 3rd and 7th sub heads

"Family Remittances of the Indian Army"

"Remittances of the Post Office Savings Bank of
Soldiers"

of Military

For the "Local ledger head"

17 Family Allotments

Civil

Military

Public Works

Marine"

of Military

in respect of

Substitute "Allotments of pay of British soldiers
retaining the number with an asterisk

CENTRAL LEDGER HEADS

LOCAL LEDGER HEADS

T.—Remittances—concl'd.

Remittance Account between
England and India—concl'd

(d) General Pass — — —
Page 883, Appendix P—

For the "Central Ledger Heads (d) Other Remittance Transactions (Receipts)—concl'd" and "(e) Other Remittance Transactions (Payments)" substitute "(c) His Majesty's Indian Government in London (Receipts)—concl'd" and "(d) His Majesty's Indian Government in London (Payments)"

1st List—1 & 14

" 21 Stores purchased in England chargeable to
Provincial and Local Funds Foreign ~~Cent~~
at —
Page 883, Appendix P—

Cancel the Local Ledger Head "M 23 Stamps on Military Com-
missions"

1st List—1 & 14

Appendix P, page 883—

Page 883, Appendix P—

After the Local Ledger Head "25 Southern Mahratta Railway Com-
pany" introduce with an asterisk —

"25A General Provident Fund"

1st List—1 & 14

Post Office and Telegraphs

Footnote (237), page 883, Appendix P—

From the footnote omit the sub-head "(1) Stamps on Military Com-
missions" and renumber the remaining eight sub heads

1st List—1 & 14.

suspected word National Health Insurance Stamps while the incidental charges (e.g.,
packing, freight, etc.) are debitable to the Army Estimates in the books of the Controller
of Military Supply Accounts

1st List—1 & 14

should be opened per contra for the exhibition of writs back, refunds, or recoveries in respect

Page 883, Appendix P, Note 237—

Add the following new item to this note —

- (9) Cost of motor cars and their accessories supplied by the Director General of
Stores, India Office, whether for Imperial or Provincial purposes (vide
Article 1297, Note 2)

3rd List—15 & 17

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
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U.—Secretary of State's Bills.

27. Bills drawn on India by the Secretary of State: (239) London Bills Payable, Principal (239) " " " " " " " " (239) " " " " " " " " (239)	27. Bills drawn on India by the Secretary of State: (239) London Bills Payable, Principal (239) " " " " " " " " (239) " " " " " " " " (239)
--	--

V.—Cash Balance.

CASH BALANCE. (239) In the Central Books, a head Sundry Accountants General with an inner column for each of the nine provinces.	On the local accounts, a head for the Presidency Bank (Head Office) and for each Collector who renders a Treasury Account. Local Remittances in transit.
---	---

(238) Council Bills drawn on India by the Secretary of State to "Exchange on R current with India" the value at H15 per Payable, Exchangeable, Principal and the balances of the yellow book, and of the gross entries on India by the Secretary of State

not available for general purposes

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Service

Form 88—continued

Audit No.

[illegible]

For the existing Form 90 substitute this Form:—

Form 90

(See Chapter 35, Article 774, C. A. C.)

(To be printed on foolscap)

Register of Last-pay Certificate.

[illegible][illegible]

Form 90-A.

Memorandum of information issued for the guidance of officers proceeding on leave (other than privilege leave) out of India

Subsidiary-Leave.

1 The grant to an officer leaving India on long leave with allowances (except when combined with privilege leave under Article 233, Civil Service Regulations) carries with it the grant of subsidiary leave, provided that he leaves from an Indian port. The minimum amount admissible is ten days, otherwise the amount is calculated in the same way as joining time. No subsidiary leave can be prefixed when privilege leave is combined with long leave, the latter commencing from the date subsequent to that on which the former terminates.

Commencement of Leave.

2 If an officer going on furlough or special leave out of India is prevented by sickness or other urgent or adequate reason not within his own control, such, for example as the postponement of the departure of the vessel in which his passage is engaged from embarking within his subsidiary leave, the Local Government may order that his furlough or special leave shall begin in India at the end of his subsidiary leave otherwise admissible without forfeiture of his subsidiary leave. The leave so ordered remains in India after the end of his subsidiary leave, and from the beginning of his subsidiary leave. The day before the departure of the vessel in which an officer sails, and the day of sailing, is the first day of furlough or special leave. See Chapter XIII, Section 1, and Chapter XIV, Section III, Civil Service Regulations.

Departure

3 In cases of leave to which privilege leave is not prefixed from whatever port an officer may sail the Accountant General will pay or authorise the payment of his allowances up to the date before the anticipated date of departure of the steamer. The two documents accompanying this memorandum are—

(i) a certificate of departure which the officer is to sign, stamp and post to the Accountant General,

(ii) a last pay certificate which he must take with him to England. If the certificate cannot be prepared in time, it will be forwarded to the officer through the

or salary (up to the date preceding under the usual rules; as regards pension either to draw there in India or Court Office, in form 16, from what Treasury he wishes to draw these allowances at through what agency.

He must also on the same form state to what address his last pay certificate on which he will draw allowances including privilege leave allowances if payable at the Home Treasury is to be sent, and it is necessary that he should report to the Account Officer concerned the date of sailing of the vessel in which he leaves India in every case of departure on long leave whether taken by itself or in combination with privilege leave.

4 Unless specially otherwise ordered, leave must begin within thirty-five days of the date on which it is granted (Article 810, Civil Service Regulations). This rule does not apply to Military Officers subject to the Furlough Rules of 1868. In their case the grant of furlough out of India is good for three months from the date of the G. O. notifying it.

Fund Subscriptions

5 Subscriptions on a contract of the Bengal, Bombay, and Madras Civil Funds and the Bengal and Madras Service Fund are payable either in India or in England at the discretion of the subscriber, a statement of the mode of payment by the

to
a
ry
es
to
he

paid in England in sterling. If a subscriber, previous to quitting India, has commenced the payment of any donation by instalments, he may either complete the payment of his donation in India before leaving or pay the remaining instalments in England at English rates. Subscribers to this Fund will obtain from the Audit Officer concerned a certificate of the date up to which they have paid their subscriptions.

Arrival in England.

9 When an officer, Under Secretary of State, arrives in England, he should forward to the Home Secretary as soon as he receives it from India.

Payment of Leave Allowances in England.

10 The leave allowances of all officers are issued at the Home Treasury monthly in the manner to be dispensed by the Home Secretary, on the officer's written application.

Payment in a Colony.

11 If an officer intends to draw his leave allowances in any of His Majesty's Colonies, the Audit Officer concerned will furnish him with a warrant addressed to the Colonial Officer concerned only on condition that any Fund subscriptions due from him shall either be paid in advance or taken by deduction, in the latter case, the warrant to the Colony should show only the net allowance payable after such deduction. Each payment made in the Colony will be endorsed upon the warrant which upon an officer's return to India should be delivered by him to the Audit Officer concerned and will serve as a last-pay Certificate.

Leave on Medical Certificate.

12 An officer taking leave out of India on medical certificate should take with him one copy of the Medical Report upon his case, and be prepared to produce it before the Medical Board at the India Office if required to do so.

Extraordinary Leave without Allowances

13 An officer proceeding on Extraordinary Leave without allowances to Europe or to a Colony in America or the West Indies must take with him a certificate of leave in the

following form from the Audit Office. If an appointment is held. If on leave, the certificate, if it must be forwarded to

Certificate of leave granted to (name of, and designation of office held by) officer proceeding out of India.

1.
2. nature of such leave
3. is granted
4.
5. Date of commencement of leave

(Signature)

Audit Officer.

(Place).

Return to duty.

draws pay through an Agent, he

to duty from the Local Government (Article 223, Civil Service Regulations).

It must obtain permission to return to duty from the Local Government (Article 223, Civil Service Regulations).

It is required to satisfy the duty. Ordinarily he must

certificate from two medical

in a form which may be

17 A Gazetted officer must report his return to duty to the Local Government under which he is employed. A member of the Indian Civil Service on the Bengal Establishment employed directly under the Government of India returning from long leave must also report his return to the Government of India in the Home Department (Article 224, Civil Service Regulations).

18 An officer may leave India or return to India by any port, but his furlough or special leave when not combined with privilege leave begins on, and includes, the day of In either case, it ends on the

quitting

leaving Calcutta in a vessel

leaving from Calcutta and not from

Malras

19 An officer is not entitled on his return from leave to resume as a matter of course, the particular appointment he vacated before his departure on leave, even though that appointment may be his substantive appointment; he should ask for a lawful order on the subject

the Audit Office should be

Extension of Leave.

and if the officer seeking commutation is certified, in the manner prescribed, to have recovered his health

23. When extension of the commuted furlough is applied for, the officer applying for such extension must produce the necessary evidence that the Local Government to which he is subordinate consents to the extension of his leave.

America or the
to the Secretary
produce with his
and had no
, Civil Service

Regulations).

An officer on long leave in any of the Colonies or dependencies other than those in America or the West Indies, who wishes to have his leave extended or commuted, must apply to the Local Government or other authority in India which granted the original leave, three months before the expiration of the leave.

Absence after Leave.

24. An officer who remains absent after the end of his leave is entitled to no allowance for the period of such absence and ceases to have a lien on any appointment —

- (i) if his leave was furlough or leave on medical certificate, immediately, and
- (ii) if it was special leave on private affairs or privilege leave, after a week.

Advances.

25. An officer returning from leave out of India may be granted an advance of his leave allowance for the unexpired portion of his leave subject to a maximum of 35 days from the date of embarkation from India. On arrival in India an advance not exceeding two months' pay and also not exceeding Rs. 1,000 may, if he desire it, be paid to an officer by or under the order of the Audit Office. These advances are recoverable by instalments not exceeding one-third of salary.

furlough (not combined with privilege leave) to England, an advance of furlough pay may, if he desire it, be made for three months from the date of embarkation. Payments in continuation will be made in England on the expiration of four months from that date.

Foreign Service during leave.

26. An officer on furlough is not permitted to accept employment in foreign service except with the previous sanction of the Secretary of State or the Government of India according as his furlough is taken out of or in India.

Resignation of service after Combined Leave.

27. When an officer has been granted privilege leave in combination with other leave, he shall not be allowed to resign the service until a period of at least six months has elapsed from the beginning of his combined leave.

Form 91.

(Cancelled)

Form 92.

(See Chapter 35, Article 784.)

HISTORY OF SERVICES OF

Bruce, Robert, B. A., C.I.E. { *Joined the service, 5th April 1863.*
Arrived, 4th September 1863

Station.	Substantive appointment	Date	Officiating appointment.	Date.
Unattached	Indian Civil Servant	4th September 1863	.	.
Burdwan	Assistant Magistrate and Collector	12th September 1863	.	.
Ditto	Ditto	.	.	.
Patna	Joint Magistrate and Deputy Collector, 2nd grade	3rd September 1864	Sub <i>pro tem</i> Joint Magistrate and Deputy Collector, 2nd grade	2nd April 1864
Ditto	Ditto	2nd August 1866	.	.
Patna	Ditto	.	Magistrate and Collector	3rd September 1867.
<i>Subsidiary leave for 13 days, from 2nd May 1868</i>				
<i>Special leave for 6 months from 15th May 1868.</i>				
On leave	Magistrate and Collector, 3rd grade, Monghyr	4th August 1868	.	.
<i>Exceeded subsidiary leave by 2 days, viz., 27th and 28th November 1868.</i>				
Mo jhir	Magistrate and Collector, 3rd grade, Monghyr	20th November 1868	.	.
<i>Exceeded joining time by 3 days, viz., 2nd to 4th April 1872.</i>				
Calcutta	Magistrate and Collector, 3rd grade, Monghyr	.	Secretary, Board of Revenue	5th April 1872
Ditto	Ditto	.	Secretary, Government of Bengal, Revenue and Statistical Department	5th July 1873
<i>On special duty in the Bengal Secretariat from 2nd November 1874 to 3rd August 1875</i>				
Ditto	Secretary, Government of Bengal, Revenue and Statistical Department	2nd August 1879	.	.
<i>Subsidiary leave for 14 days from 1st April 1879</i>				
<i>Subsidiary leave for 4 days from 16th April 1881</i>				
Calcutta	Secretary, Government of Bengal, Financial Department	19th April 1881	.	.
<i>Field charge of the office of Chief Secretary, Government of Bengal, in addition to his own duties from 2nd to 17th June 1882</i>				
<i>Exceeded special leave by 2 days, viz., 2nd and 3rd December 1882.</i>				

Exceeded for two years from 15th April 1872, of which one year to count as service for pension, under Financial Department No. 3543, dated 2nd April 1880.

HISTORY OF SERVICES OF

Bruce, Robert, B.A., C.I.E. { *Joined the service, 5th April 1863*
Retired, 4th September 1893

Place	Substantive appointment	Date	Official & Appointment
Calcutta	Secretary Government of Bengal Financial Department		Secretary, Government of India, Home Department
Ditto	Secretary Government of India Home Department	4th August 1864	4th April 1893,
<p><i>Privileges for 2 years from 12th February 1891, and extension for one year on medical certificate granted by the Secretary of State from 12th February 1890</i> <i>Extraordinary leave for 2 months from 12th February 1891</i> <i>Out of employ in India for 16 days from 12th April 1891</i></p>			
Calcutta	Secretary Government of India Home Department	26th April 1891	
Burma	Ditto		Chief Commissioner
Ditto	Chief Commissioner Burma	4th December 1892	3rd August 1892

Privileges leave for 1 month from 3rd January 1892.

Stipendary leave for 12 months from 12th February 1893
Term fixed to resign the Indian Civil Service from 12th September 1893.

Library No. 115 — A treatise on the history of India.
History of Burma.

Form 93.

(See Chapter 36, Article 780)

Sale Register of Magistrate-Collector, 1st grade Number of Appointments (10)

APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	MARCH
Part of month Serial numbers connecting periods Date from and to Whole month	Part of month Serial numbers connecting periods Date from and to Whole month	Part of month Serial numbers connecting periods Date from and to Whole month	Part of month Serial numbers connecting periods Date from and to Whole month	Part of month Serial numbers connecting periods Date from and to Whole month	Part of month Serial numbers connecting periods Date from and to Whole month	Part of month Serial numbers connecting periods Date from and to Whole month	Part of month Serial numbers connecting periods Date from and to Whole month	Part of month Serial numbers connecting periods Date from and to Whole month	Part of month Serial numbers connecting periods Date from and to Whole month

When the number of appointments is less than 10, the period is so marked with a form part of the same chain. The highest number in it shows the number of

Form 95.

(See Chapter 35, Article 799.)

(Full breadth)

Statement showing the Sanctioned Scale of *Gazetted Appointments under the Government of*
31st March 1911

on

OFFICE OF GOVERNMENT			APPOINTMENT		Pay of each Officer per mensem.	REMARKS.
No.	Date	No.	Designation			
H. D. 1573 .	22nd Dec 1906	1	Lieutenant-Governor	.	₹ 8,333 5 1	
		2	Opium Agents	.	2,800 0 0 2,500 0 0	{ R2,500, rising to R3,000 by annual increments. { To be reduced to R1,000 on occurrence of a vacancy.
F. D. 174 .	12th Feb. 1909	2	Members of Revenue Board	.	4,166 10 8	
" 1316 .	27th Sept 1910	23 14 19	Magistrates and Collectors, 1st grade " 2nd " Assistant Magistrates, passed by second class land	.	1,916 10 8 1,500 0 0 506 0 0	One vacant.
		2)	Assistant Magistrates passed by first standard.	.	450 0 0	
		17	Assistant Magistrates unpassed	.	400 0 0	{ These numbers fluctuate, but the ex- isting strength is as shown
		11	Assistant Commissioners, 1st grade	.	800 0 0	Actually entertained—
" 5712 .	20th Nov. 1907 .	11 6	" 2nd " " 3rd "	.	700 0 0 500 0 0	1st grade 7 2nd " 1 3rd " 7
		2	Cathedral Chaplains . . . .	.	610 0 0	{ Pay R500, house-rent R20, jail allowance R50

NOTE.—The entries here are given as specimens, but are not in the prescribed order

Form 96.

(See Chapter 35, Article 797.)

(Condensed, to be printed on open demy.)

List of His Majesty's servants belonging to the Bengal Civil Establishment, specifying their Numbers, Names, Original and Present Ranks, Commencement and Term of Residence in Bengal, Non-Residence, Offices, Dates of Appointments, Monthly and Annual Salaries, etc, actually drawn, completed up to 31st March 191

N.B.—Residence at His Majesty's College, to be reckoned as actual residence in India, is distinguished in red ink as column of "Actual residence"

No.	Name	DATE OF			SUBSEQUENT NON RESIDENCE			Actual Residence up to 31st March 191	Appointments held on 31st March 191	Specification of Allowances.	Monthly amount in Rupees	Total Monthly income in Rupees	Total Annual Income in Rupees
		Original Rank	Present Rank	Commencement of Residence	On furlough	On special leave	On Extraordinary Leave						

The date of original rank is that of arrival in India of the first civil servant of the same season

The column "On furlough" should include all sick leave taken The column "On special leave" should show all long leave not included in the other two columns.

Form 97.

(See Chapter 35, Article 799.)

(To be printed on foolscap)

Note of Services of Chaplains in the Punjab in the year 1891-92

Name	Gazette	Order	Date of resigning charge	Date of taking charge	Period of absences on leave	
					Mos	Days
Revd A B C	<i>Pun Gaz</i>					
	3rd Apl	Transferred from U. P .		1		
	D tto	To be Chapla n of Mooltan .		20th Apl		
	5th May	Two months' privilege leave .	10th May	9th July	2	
	10th Oct	Four months' sick leave .	1st Oct	20th Dec	2	20
	15th Dec	Transferred to Bengal .	5th Jan			
Revd C D E						

Form 100.

(See Chapter 36, Article 812.)

(To be printed on open royal)

Fixed establishment of the Collector of _____ for the four years commencing April 1, 1888.

Orders of Government.	Name of Section	SANCTIONED PAY OF SECTION			AMOUNT PAID FOR EACH MONTH, WITH QUOTATION OF NO. AND MONTH OF VOUCHER			REMARKS.
		Minimum	Maximum	Actual on 1st April		February.	March	
	1888 80 Mundlahoo Tehsil	248	283	243	Columns for five months, each 1½ inch wide, including those for February and March	Columns for seven months, each 1½ inch wide, including those for February and March	(7-4) 100 F 2 12-0 • W 28 8 9	• In red ink Ditto
	1889 00 Mundlahoo Tehsil	251	301	301		Refunded on bill for March. (16) 15 0 0		

This form shows only the upper quarter of the pages

FORM 103.

FORM 103.

Form

(See Chapter 38,

(To be printed

Contingent Audit Register of
Budget grant
Additional grants with

[illegible]

OCTOBER			NOVEMBER			DECEMBER			REMARKS
No of vou cher	Amount		No of vou cher	Amount		No of vou cher	Amount		
									Total paid each month Amount admit ted on counter- signed bill Amount retrench ed Progressive total of amounts paid

103.

Artículo 830.)

on open foalcap)

for 1892-93.

我

reference to orders.

JULY		AUGUST		SEPTEMBER		REMARKS.
No. of vou- cher	Amount.	No. of von cher	Amount	No of vou- cher	Amount	
						Total paid each month. Amount admit- ted on counter- signed bill. Amount retren- ched Progressive total of amounts paid.
JANUARY		FEBRUARY		MARCH		REMARKS
No. of vou- cher	Amount	No of vou- cher	Amount	No of vou cher	Amount	
						Total paid each month. Amount admit- ted on counter- signed bill Amount retren- ched Progressive total of amounts paid

[See Chapter 39, Article 845 (a)]

(Continued by compression of columns marked * ; to be printed on open foolscap, 8 lines to page)

Register of Pension Payment Orders issued for Pensions chargeable to "29 - Superannuation Allowances, etc."

No of P O	Particulars of Government Orders	Date of P. O. and initials of G.O.	Name and Caste	Date of Birth, Christian Era	Designation of Last Employment and Office and amount of Last Pay	Date on which Employment ceased	Period counted as service.
1	2	3	4	5	6	7	8
	1. No and date, name of Government issuing and register No on record file.						

Average monthly pension	Class of pension	Monthly Amount	Residence showing village and parganah	Personal Marks	Where payable	Remarks
9	10	11	12	13	14	15
						16

* e date of issue of duplicate with initials of officer signing, or cancellation of order (date and cause).

N.B. - In the Register for Political Pensions and that for Assignments and Compensations, in Columns 6 to 9, substitute 6, Cause of grant, 17, Term for which payable, 18, Note regarding accession, 19, Date of commencement of pension.

Form 107.

(See Chapter 39, Article 849.)

(To be printed on one foolscap)

Audit Register of Pensions payable at Treasury

No of P. P. O.	Name and Year of Birth of Pensioner	Monthly amount.	Class of Pension	Remarks—(All space spaces on the page should be added to this column)	DATE OF PAYMENT OF PENSION FOR THE MONTH OF				
					Year	April	May	Columns for intermediate months.	January February March
					1880-81				
					1881-82				
					1882-83				
					1883-84				
					1884-85				
					1885-86				

Form 108

[See Chapter 39, Article 853]

(Full size, to be prepared on ordinary foolscap)

Gratuity Register

Serial No	Government Orders	Name of Payee	Place of Payment	PAYMENT			Remarks.
				Amount	Date	Voucher No	

The first five columns should be filled up on receipt of the order from Government. In the Remarks column the fact of repayment of a gratuity should be noted when repayment is complete. If a Local Government requires the Account Department to prepare in part the quarterly return of gratuities required for the Government of India, it may be desirable to record all necessary particulars in this register; a form may in that case be adapted from Form 106; the small r size of the present form, however, renders it undoubtedly more convenient in use and this may be set against the inconvenience of preparing the returns from the present form and filling in necessary information by reference to the original orders.

Form 109

(See Chapter 39, Article 857)

A

(For pension, Indian Civil Servants)

No

Certified that Mr _____, late of the Indian Civil Service, _____ has drawn his annuity at _____, at _____ equivalent to £ _____ a quarter, for the quarter ending _____ and to no later date, and that no further payment on account of his annuity will be made in India. His annuity is chargeable to _____

OFFICE OF THE ACCOUNTANT GENERAL, }

The _____ 191 , }

Accountant General

B

(For pensioners not having been Members of the Indian Civil Service)

No

Certified that Mr _____, a Government pensioner, formerly _____ under the Government of _____, has drawn his pension at _____, at ₹ _____ a month up to the _____ and to no later date, and that no further payment on account of his pension will be made in India. His pension is chargeable to _____

OFFICE OF THE ACCOUNTANT GENERAL, }

The _____ 191 }

Accountant General

Comparison of the actual rates of Mortality of ^{On} Marine pensioners ^{European (including French)} with the probable rates calculated ^{Native} for Native Army Pensioners.

AGE	I PENSIONS NOT EXCEEDING 110.		II PENSIONS EXCEEDING 110 AND NOT EXCEEDING 150		III PENSIONS EXCEEDING 150.		TOTAL OF THE THREE GRADES OF PENSIONS.	
	Number exposed to risk, namely, half the sum of the numbers on the roll at the beginning and at the end of the year as shown in lines 4 and 9 of Form No. 40A.	Ex-pected between ex-pected and as per actual mor-ality, plus (2) or minus	Number exposed to risk, namely, half the sum of the numbers on the roll at the beginning and at the end of the year as shown in lines 4 and 9 of Form No. 40A.	Ex-pected between ex-pected and as per actual mor-ality, plus (2) or minus	Number exposed to risk, namely, half the sum of the numbers on the roll at the beginning and at the end of the year as shown in lines 4 and 9 of Form No. 40A.	Ex-pected between ex-pected and as per actual mor-ality, plus (2) or minus		
0 to 5	(4) 191	(1) 191	(4) 191	(1) 191	(4) 191	(1) 191	(4) 191	
6 to 10								
11 to 15								
16 to 20								
21 to 25								
26 to 30								
31 to 35								
36 to 40								
41 to 45								
46 to 50								
51 to 55								
56 to 60								
61 to 65								
66 to 70								
71 to 75								
76 to 80								
81 to 85								
86 to 90								
91 to 95								
TOTAL								

(1) The number to be entered in this column is the number of reported deaths (line 11 of Form No. 40A, plus the number of lapses (line 12 of Form No. 40A) minus the number of renewals (line 6 of Form No. 40A.)

(2)	Ratio of		Rate of		Rate of	
	Age	Mortality per cent	Age	Mortality per cent	Age	Mortality per cent
0 to 5	21 to 25	4.4	61 to 65	1.5	71 to 75	13.5
6 to 10	26 to 30	4.4	66 to 70	1.9	76 to 80	21
11 to 15	31 to 35	5		2.4	81 to 85	24
16 to 20	36 to 40	6			86 to 90	33
	41 to 45				91 to 95	50

Form 109B.

(See Chapter 30, Article 859.)

Statement showing the total amounts of wound and other extraordinary pensions and gratuities sanctioned by the Secretary of State, the Government of India, and the Local Government of during the year 1899-1900

	Amount of pensions	Amount of gratuities.
To officers who are wounded or injured in the execution of duty		
To the families of officers who are killed or who died from injuries disease* etc while in the execution of duty		
TOTAL		
of plague of duty		
(a) families of Police officers		
(b) families of Civil officers other than Police officers		
(c) families of Native soldiers		
TOTAL		
GRAND TOTAL		

* Other than plague which should be shown in the entries below

FORM 112.

Form 113.

(Chapter 41, Article 876.)

(To be printed on foolscap)

Number Book of orders for Refund of Lapsed Deposits.

Date.	Serial No	Amount.			Date of Payment	REMARKS.
		R	a.	p.		

Page 920, Form 113—

Insert the following two columns in this form :—

(1) 'Person to whom refund is made' after the column 'serial number'.

(2) 'Initials of Superintendent' after the column 'Date of payment'.

[5th List—1-7-15.]

--	--	--	--	--	--

(See Chapter 42, Article 897.)

(To be printed on Foolscap)

List of Supply Bills and Transfer Receipts drawn on Treasury during 191-1, remaining unpaid on the 31st March 191.

Treasury by which drawn	Date	Numbers		Amount	Remarks	For use in Accountant General's Office.			
		Supply Bill.	Transfer Receipts.			Amount credited to Government.	No and date of sanction of Refusal.	Title &	Date of payment. P.C.

Form 123.

(See Chapter 45, Article 940)

Register of special Recoveries

No _____

- | | |
|---|--|
| 1 From whom recoverable | |
| 2 On what account | |
| 3 At what Treasury | |
| 4 Annual or total amount | |
| 5 Amount of instalment | |
| 6 Date of instalment | |
| 7 Number, date, and substance of Government Order | |

No _____

- | | |
|---|--|
| 1. From whom recoverable | |
| 2 On what account | |
| 3 At what Treasury | |
| 4 Annual or total amount | |
| 5 Amount of instalment | |
| 6 Date of instalment | |
| 7. Number, date, and substance of Government Order. | |

Form 125A.

(See Chapter 10, Article 058.)

(To be printed on foolscap, lengthways)

Statement of Deductions on account of the Indian Military Service Family Pensions received during the month of 191 , through the undermentioned Treasuries.

[illegible]

• For use in the Fund Section of the Office of the Controller of Military Accounts Eastern Circle
Certified that the sum of Rupees _____ and in words _____

NOTE.—Separate lists should be rendered for de lations on account of Indian Military Service Family Pensions of the other circles

Accountant General
(or Comptroller).

Form 126.

(See Chapter 46, Article 958.)

Statement of Loans granted under the Rules of the late Military Funds to Military Officers in Civil employ during the month of
191

Actual date of payment	Name, Rank, and Corps of Officer	AMOUNT OF WARRANT FOR PAYMENT		Amount	REMARKS
			Date		
Forms 126 and 127, pages 936 and 937— Substitute the words "Controller of A. "Controller of Military Accounts, Eastern.					

Forwarded to the Controller of Military Accounts, Eastern Circle, for information

Dated
 The

191

Accountant General.

Form 127A.

(See Chapter 46, Article 863.)

*Certified List of Premium and Subscriptions on account of Postal Life Insurance, Endowment Insurance, and Monthly Allowances realized by deduction from the Salary and Establishment bills of officers employed in the _____ * during the month of _____ 191 .*

No. of Policy or Contract.	Name of Insured or Subscriber.	Designation.	AMOUNT REALIZED BY DEDUCTION.			Fine or Medical Fee.	REMARKS.
			Period of salary bill.	Amount of premium.	Amount of Subscription or purchase money.		

I certify that the sum of R () _____ has been credited in my Exchange Accounts with Post Office for the month of _____ 191 .

STATION.

191 .

* Here give the name of the Department or Province.

Designation of Audit Officer.

(See Chapter 46, Article 959A)

Certified List of Subscriptions to the Bengal and Madras Service Family Pension Fund realised in the Treasuries

Government of _____ in the month of _____ 191

Government of _____ in the month of _____						REMARKS.
Name of Treasury or Department	Registered number of subscribers	Name of Subscriber	Designation of Subscriber	Period of Salary Bill	Amount of subscription	
					R	a p
<i>Add</i> —Amount credited by other Departments <div><div>Add</div><div>Deduct</div></div> <div>Transfer entries</div>						
Grand Total						

I certify that the above total, viz, Rs _____ as detailed below, has been duly credited in my Ex-
 amination account with the Government of India for the month of _____ 191

R a p

Cash

Transfers

Total

Forwarded to the Controller, India Treasuries
 191

Accountant General or Comptroller

Form 128.

(See Chapter 47, Article 987.)

(Condensed)

Objection Statement showing the Result of the Audit and Examination of the
(and of the Cash Account) of the Treasury for 191 .

[N.B.—This statement must be returned within a week of its receipt, or the cause of any delay in doing so explained by docket.]

[illegible]

Form 129.

(See Chapter 47, Article 872.)

(Full size)

Retrenchment Slip.

ACCOUNTANT GENERAL'S OFFICE,

Dated 191 .

To

Please note that the Treasury Officer, _____, has been instructed to recover from the next bill presented by Mr. _____ the amount named below:—

COUNTERFOIL.

No and date of Voucher

Amount	R	a	p.
--------	---	---	----

Reason

Disallowed by countersigning Officer

Pay and acting allowance overdrawn

Travelling allowance overdrawn

For explanation, see reverse

No

Copy forwarded to the Treasury Officer, _____, for information and guidance

He should immediately forward any representation he may have to make, in order that, if it is accepted, the retrenchment order may be withdrawn.

Assistant Accountant General.

NOTE.—In the copy sent to the Treasury Officer, the entry "for explanation see reverse" should be scored through, no such explanation being required by the Treasury Officer.

Page 942, Form 130, column 7—

"Items adjusted but awaiting final clearance" Sub divide the columns into two columns as under, making use of the blank column shown as 8

7 For want of detailed bill
8 For other reasons

Std Last—15 1 15

Period of Account		No of Voucher Date of receipt		NATURE OF ITEM		Advances recoverable		Receipts		Payments		Items adjusted, but Final Clearance		8		Amount		Head of Ser vice charged		NATURE OF OBJECTION		Subsequent Reminders, etc		OF ADJUSTMENT			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
		The nature of the receipt or payment must be clearly stated in every case, the objection will be stated on the other page																									
		Total of month's objection Balance from past months																									
		TOTAL REVENUE Deduct amount adjusted during—as per separate Register Add or deduct net adjustments in March final Balance carried forward																									

I certify that I have compared the entries of addition and deduction under Advances recoverable and Suspense Account; this form with those in the Classified Abstract, and that they agree after the correction described in Note 1, Article 931

Superintendent

Sub divide the column "Items adjusted but awaiting final clearance" into two columns as under, —

For want of detailed bill
For other reasons

3rd July - 15 175

M. & A. (continued)	Original		AMOUNT ADJUSTED CREDIT		CASH RECEIPTS of Service Payments	HOW ADJUSTED*	Initials of Superintendent
	No. of Voucher or Receipt	Part of Address	Advances Recoverable	Items adjusted but awaiting final Clearance			
No. of Voucher or Receipt	No. of Voucher or Receipt	Part of Address	Advances Recoverable	Items adjusted but awaiting final Clearance	CASH RECEIPTS of Service Payments	HOW ADJUSTED* a Recovered in cash by Collector. b Deducted from bill c By transfer entry No d Refunded to e Admitted on detailed bill f Admitted on stamped voucher g Admitted on completed voucher h Admitted on explanation in Objection Statement i Admitted vide Collector's No. dated	Initials of Superintendent
No. of Voucher or Receipt	No. of Voucher or Receipt	Part of Address	Advances Recoverable	Items adjusted but awaiting final Clearance	CASH RECEIPTS of Service Payments	HOW ADJUSTED* a Recovered in cash by Collector. b Deducted from bill c By transfer entry No d Refunded to e Admitted on detailed bill f Admitted on stamped voucher g Admitted on completed voucher h Admitted on explanation in Objection Statement i Admitted vide Collector's No. dated	Initials of Superintendent

* When the bills are not paid in full, it will be necessary to give the corresponding letter, other letters can be added at discretion, according to local circumstances.

FORM 133.

Form
[See Chapter
(Representing on open

Abstract of objections of

Month of Objection	Objected to	Adjusted in April, 1891	Adjusted in May	Adjusted in June	Adjusted in July	Adjusted in August	Adjusted in September
Balance of 1887-88							
Balance							
" of 1888-89							
Balance							
" of 1889-90							
Balance							
" of 1890-91							
Balance							
April 1891							
Balance							
May							
Balance							
June							
Balance							
July							
Balance							
August							
Balance							
September							
Balance							
October							
Balance							
November							
Balance							
December							
Balance							
January 1892							
Balance							
February							
Balance							
March							
Balance							
March Final							
Balance							
TOTAL							
BALANCE							

N. B. — The balance at the end of every

For the present Form substitute the following —

Form No. 134

(See chapter 47, Article 1001)

Annual Statement of Objections raised prior to 31st March 1892, and outstanding on 31st July 1892.

Serial number in this statement.	Period of Account	Name of district	Nature of item	Amount	Dates of letters, half mangins or other correspondence with the designation of the other party to each letter	Explanation of any delay in action taken or in final adjustment
	1888 89	Ahmedabad	Law charges—Revenue Department	<i>R a p</i>		
	"	"	Jail contingent abstracts	"		
			TOTAL			
	"	Belgaum	Petty Construction and Repairs—Police			
	"	"	Amounts disallowed from Jail contingent bill.			
			TOTAL			
	1889 90	Ahmednagar	Charges debitable to Petty Supply Allowance			
	"	"	Revenue contingent abstracts			
			TOTAL			
	"	Branch	Advances to Revenue Office			

1890-91		Acting allowances over- drawn by Collector's establishment				23 8 0	Ordered to be recovered
		Travelling allowance verdrawn by Collec- tor's establishment				18 9 0	Ditto
		Police contingent ab- stracts	314 0 0				Detailed bills called for
		TOTAL	800 0 0			48 1 0	
	Karachi	Acting allowances over- drawn by Mr A B Superintendent of Police				1-5 0 0	Will be recovered on Mr A B's return from furlough
		Travelling allowance of Educational Inspec- tor's establishment overdrawn				27 0 0	Recovery ordered
		Deficiency in remit- tance of treasure	64 0 0				Ordered to be re- covered
	Karachi	Amounts advanced at Bombay to Messrs C D E F and G H to rejoin their appoint- ments on return from leave	1500 0 0				Recoverable by monthly instal- ments.
		TOTAL	1564 0 0			202 0 0	
	Poona	Medical contingent ab- stracts			269 8 6		Detailed bill called for
	"	Petty Construction and Repairs—Revenue De- partment			636 12 0		
	"	Batta charges draw- ed—Collector's estab- lishment.				19 12 0	Ordered to be re- covered
	"	Famine relief charges			1-9 6 0		Detailed bill called for
		TOTAL			1085 10 6	19 12 0	
1891-92		Total outstandings of all districts relating to 1891-92	5000 0 0	500 0 0	300 0 0	1000 0 0	600 0 0

Form 135

For
(See Chapter)

Objection Statement showing the result of the Audit and Examination for _____

No. and date of voucher or date of receipt	NATURE OF RECEIPT OR PAYMENT	AMOUNT PLACED UNDER										
		Advances Recoverable	EXPENSE				Awaiting clearance		Service payment for recovery			
			Receipt		Charge							
1	2	3	4		5		6		7			
		R	a	p	R	a	p	R	a	p	R	a
No. of Items	Grand Total of month's objections											
	Memorandum of objectionable items											
	Balance from past month											
	Add—Total of month's objections											
	TOTAL											
	Deduct—Amount adjusted during — as per separate Adjustment Register											
	Balance outstanding											

Certified that the items for want of detailed bills have been taken from the

And for

Note 1—When the space is not used against any objection is loaned to be used by the Treasury Officer may for same

Note 2—The Treasury Officer is required specially to note on this Form the actual dates

(Cancelled.)

136.

47, Article 1002)

of the *List of Payments (and of the Cash Account) of the Treasury*
191

Nature of Error of Objection	Orders of the Accountant General thereon	Explanation or Remarks of the Officer in charge of the Treasury (see foot-note 1 below)	MODE OF ADJUSTMENT (FOR USE IN A G'S OFFICE)		
			Date of credit or No. of voucher from which recovered	Month of adjustment	Amount
8	9	10	11	12	13
					R a p

Total of columns 3 to 7

I certify that I have compared the entries of addition and deduction under "Advances Recoverable" and "Expense" in this form with those in the Classified Abstract for _____ and that they agree after the correction described in Note 1, Article 904.

R a p

Superintendent.

Forwarded to the _____ for early disposal and return within a week of its receipt or the cause of any delay explained by docket (see foot-note below). As there is however nothing really gained by the return of the statement either the same day or a day or two after receipt with an acknowledgment. Extract sent to D S F etc. full advantage should be taken of the maximum number of days allowed to secure final replies from all the officers in the station in order to return the statement in as complete a form as possible so that the object may be settled without the necessity of a

Contingent Register into this Form and that none have been omitted

Examiner

STATION _____

Date _____

Deputy Accountant General
Comptroller

Date of receipt at Treasury 191

Returned to on date 191

Station

Officer in charge of Treasury

See Note 2 below

furnish his explanation in separate memoranda in order to keep this form clean and tidy, as it is to be preserved years of receipt in and despatch from his office to check delays in submission

Form 145B.

(See Chapter 54, Article 1068.)

*The Consolidated Abstract of Revenue and Receipts for the
month of March—Final.*

Headings.	Progressive figures for the year 19 -19		
A.—Principal Heads of Revenue.			
I.—LAND REVENUE.			
ORDINARY REVENUE.			
<i>Fixed collections—</i>			
Ordinary fixed revenue, past years			
Do. future years			
Do. current year			
Revenue canals in Sind			
Miscellaneous land revenue			
TOTAL			
ASSESSMENT OF ALIENATED LANDS LESS QUIT-RENTS (PRO- VINCIAL)—			
<i>Non-Service Lands—</i>			
Inams			
District and village officers			
Warshasons and Dewasthems (charitable allowances and allowances to temples)			
<i>Service Lands—</i>			
Village servants useful to communities			
Village servants useful to Government			
Revenue			
Police			
TOTAL			
MISCELLANEOUS—			
Receipts in connection with			
Do. do.			
Other items			
TOTAL			
TOTAL I.—LAND REVENUE			
and so on.			

DELHI,

Dated 1st August 1914.

M. F. GAUNTLETT,

Comptroller and Auditor General.

Form 146

(See Chapter 55, Articles 1087 and 1088.)

Transfer Entry

(Sectional No.)

Date

General No

Dr
 MAJOR HI AD & MINOR HEAD,
 DETAILED HI AD

To

Heads in two lines as above

Cr

Debit Post
 Page of T B Ledger
 Date of Post,
 Initials of Poster

Full description of the item should here
 be given, with a reference to the direct
 account from which the entry now cor-
 rected was taken (if it be not one of
 the ordinary monthly entries), and also
 to the correspondence leading up to the
 correction. The explanation may if
 necessary, be continued on the reverse

Credit Post
 Page of T B Ledger,
 Date of Post,
 Initials of Poster

Supt. Book Section

Gazetted Officer

This entry has been noted in the
 Classified Abstract of the
 district

Superintendent

Supt. of Section desiring the entry
 Sent to Superintendent for note and return Section

Noted and returned

Form 147

(See Chapter 55, Articles 1087 and 1088.)

Page 961, Form 147—

Substitute the following for the existing form —

Index of Transfer entries

Sectional number and distinctive letter

General Number

Form 145B.

(See Chapter 54, Article 1068.)

The Consolidated Abstract of Revenue and Receipts for the month of March—Final.

Headings.	Progressive figures for the year 19 19 .		
A.—Principal Heads of Revenue.			
I.—LAND REVENUE			
ORDINARY REVENUE.			
<i>Fixed collections—</i>			
Ordinary fixed revenue, past years			
Do future years			
Do. current year			
Revenue canals in Sind			
Miscellaneous land revenue			
TOTAL .			
ASSESSMENT OF ALIENATED LANDS LESS QUIT-RENTS (PRO- VINCIAL)—			
<i>Non Service Lands—</i>			
Inams			
District and village officers			
Warshasons and Dewasthems (charitable allowances and allowances to temples)			
<i>Service Lands—</i>			
Village servants useful to communities			
Village servants useful to Government			
Revenue			
Police			
TOTAL .			
MISCELLANEOUS—			
Receipts in connection with			
Do. do			
Other items			
TOTAL .			
TOTAL I.—LAND REVENUE .			
and so on.			

DELHI,

Dated 1st August 1914.

M. F. GAUNTLETT,

Comptroller and Auditor General.

Form 153

(See Chapter 57, Article 1154)

Register of Adjustments, A counts Current (a) with for 191 -1

Month of Adjustment	Inward Account current in which written back.	Outward Account current in which accepted	Original		AMOUNT ADJUSTED UNDER				INITIALS
			Per od of Account	Item or voucher under Ob action	Debits		Credits		
					Items accepted but awaiting clearance	Items rejected	Items accepted but awaiting clearance	Items rejected.	

(a) or Exchange Accounts

Pages 966-967—

Insert the following new form numbering it as Form 153-A:—
Form 153-A.

[See Chap 59 Art. 1185-A.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Summary of Revenue and Expenditure to the end of June 1884.

BUDGET HEADS. REVENUE. (1)	Estimate for 1884-85 (2)	Revenue to end of May 1884 (3)			Revenue during June 1884 (4)			Total Revenue to end of June 1884. (5)		
		R	a	p	R	a	p	R	a	p
I—TIMBER AND OTHER PRO- DUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY —										
a. Timber					1					
b. Firewood and charcoal										
c. Bamboos										
d. Sandalwood										
e. Grass and other minor pro- duce										
II—TIMBER AND OTHER PRO- DUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS —										
a. Timber										
b. Firewood and charcoal										
c. Bamboos										
d. Grazing and fodder grass										
e. Other minor produce										
f. Forest stamps										
g. Other items										
h. Commutation fees										
III—DRIFT AND WAMP WOOD AND CONFISCATED FOREST PRODUCE										
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERN- MENT —										
a. Duty on foreign timber and other forest produce										
b. Revenue from shared and private forests										
V. MISCELLANEOUS —										
a. Fines and forfeitures										
b. Refunds										
c. Other sources										
TOTAL REVENUE										

CALCUTTA:

The _____ 1884.

Assistant Accountant General,
(Forests),

Form 153-A —continued

[illegible]

Form 153 A—continued

BUDGET HEADS EXPENDITURE (1)	Estimate for 1884-85 (2)	Expenditure to end of May 1884 (3)			Expenditure during June 1884 (4)			Total Expenditure to end of June 1884 (5)		
	R	R	a	P	R	a	P	R	a	P
Brought forward										
IX—MISCELLANEOUS—										
a Law charges										
b Other charges										
TOTAL A—CONSERVANCY AND WORKS										
B—Establishments										
1—SALARIES.										
a Conservators										
b Superior officers										
c Subordinate forest and depot establishments										
d Office establishments										
e Deputation and special allowances										
f Exchange compensation allowance										
II—TRAVELLING ALLOWANCES—										
a Conservators										
b Superior officers										
c Subordinate forest and depot establishments										
d Office establishment										
III—CONTINGENCIES—										
a Stationery										
b Carriage of tents and records										
c Rents rates and taxes										
d Pay of police guards										
e Official postage										
f Sundries										
TOTAL B—ESTABLISHMENTS										
GRAND TOTAL OF ALL EX PENDITURE										

CALCUTTA

The _____ 1884

Assistant Accountant General
(Forwards)

[Sik Ls'—17 15]

Form 155B.

(See Chapter 59, Article 1183F.)

(To be printed on half sheet, Imperial)

*Broadsheet of the Forest Officers' Provident Fund for the year*_____

[illegible]

(See Chapter 50, Article 1103G.)

(To be printed on Royal hand-made.)

NOTE.—There is space sufficient on each page for three years' accounts.

Forest Officers' Provident Fund year 191 . . .

NAME				OFFICIAL DESIGNATION				
Month.	Deposits	Date	Refund of	Total each month	Withdrawals.	Principal of each month for calculation of interest	Interest on principal of each month.	Remarks.
			withdrawals Amount					
Opening Balance.	Balance from 191							
April								
May								
June								
July								
August								
September								
October								
November								
December								
January								
February								
March								
TOTAL DEPOSITS, WITHDRAWALS, AND INTEREST								
TOTAL INTEREST ADDED TO PRINCIPAL								
TOTAL, INCLUDING BALANCE								
TOTAL WITHDRAWALS CLOSING BALANCE								
TOTAL								

Form 155D.

(See Chapter 59, Article 1193I.)
(To be printed on foolscap paper)

FOREST OFFICERS' PROVIDENT FUND

Deposit Account for the year ending 31st March 191 .

NUMBER.	NAME		OFFICIAL DESIGNATION	
	Month	Date of deposit	Deposit	Withdrawal
April .			Balance from 191	1
May				
June				
July				
August				
September				
October				
November				
December				
January				
February				
March				
TOTAL				

Monthly balance on which interest is calculated

Interest

Balance from 1st year, including interest

Deposit as above

Interest for 191 - 1

TOTAL

DEPOSIT—Withdrawals as above

Balance on 31st March 191

Forwarded to the depositor as directed in paragraph 11 of the Rules of the Fund—
Appendix K K, C A Code, Vol. 1.

The _____ 191 .

Accountant General, Madras
Bombay

Comptroller, India Treasuries

Province _____

Budget Estimate of Receipts and Charges relating to Public Works in charge of Civil Officers for the year 191-1.

HEADS	IMPERIAL				PROVINCIAL			
	191 1	191 1	191 1	191 1	191 1	191 1	191 1	REMARKS
	Actuals	Budget Estimate	Revised Estimate	Budget Estimate	Actuals	Budget Estimate	Revised Estimate	
RECEIPTS								
XVII — Irrigation Major Works								
XIX — Irrigation, Minor Works								
XXI — Buildings and Roads Civil Works								
(Details to be entered under each head, see reverse)								
CHARGES.								
42 Irrigation, Major Works								
43 Irrigation, Minor Works								
45 Buildings and Roads, Civil Works								
(To be classified as shown on reverse)								

N.B. — Separate statement should be submitted for the Buildings and Roads and Irrigation Branches

Dated _____ 191

Accountant General

Form 156—continued.

Classification of Receipts and Charges relating to Public Works in charge of Civil Officers

BUILDINGS AND ROADS BRANCH

Receipts—

Rents of Buildings
 Sales of Buildings
 Sales of Old Materials
 Sales of Produce
 Tolls on Roads
 Canal and Ferry Receipts.
 Arboriculture
 Toll on Steamers
 Fees on Masonry Graves
 Miscellaneous

Charges—

Civil Buildings	.	.	.	{ New works
				{ Repairs
Communications	.	.	.	{ New works
				{ Repairs
Miscellaneous Public Improvements	.	.	.	{ New works
				{ Repairs.
Establishment				
Tools and Plant,				
Miscellaneous				

N.B.—If the details are not available when the Estimates are due, the information may be sent later on

IRRIGATION BRANCH

Receipts to be detailed for each Canal or Irrigation Work under the following heads —

Water Rates
 Owners' Rates
 Sale of Water
 Receipts from Canal Produce.
 Rents of Buildings
 Fines
 Miscellaneous

Charges to be detailed for each Canal or Irrigation Work under the following heads :—

Original works
 Repairs and Maintenance
 Establishments.
 Tools and plant

FORM 156-A.

Form

(See Chapter 60,

Classified Abstract of Expenditure by Civil

	Land Revenue	Opium	Salt	Stamps and Stamp duty	Excise	Customs	Forest	Registration	Postal	Telegraph	Milit.	Administ. on
Works—Imperial Provincial												
TOTAL												
Repairs—Imperial Provincial												
TOTAL												

Classified Abstract of Expenditure by Civil Department

	METALLED ROADS		UNMETALLED ROADS		LOADS		
	Briged and dra ned through- out	Part ally briged and dra ned	Br iged and dra ned through out	Part ally briged and dra ned	Banked and surfaced with Mudam or sim lar material but not drained	Banked but not surface ed partially briged and drained	Clear ed, partially briged and drained
Works—Imperial Provincial							
TOTAL							
Repairs—Imperial Provincial							
TOTAL							

Classified Abstract of Expenditure by Civil Department

	Impr ovements to Towns	Markets	Falling and Sirens	Lighting	Water- supply
Works—Imperial Provincial					
TOTAL					
Repairs—Imperial Provincial					
TOTAL					

156A

Article 1210.)

Department on Civil Buildings.

Treasury and Currency	Courts of Law	Jails	Police	Educational	Ecclesiastical	Medical	Political Agencies	Minor Depart- ments	Public Works	Miscellaneous	Total	Deduct—Outlay from Contribu- tions	Net Total

on Roads and other works of Communication

Boat bridges and ferries	Accommoda- tion for travellers	Arboricul- ture	Miscella- neous	Total	Deduct— Outlay from Contribu- tions	Net Total

on Miscellaneous Public Improvements

Sewerage and Drainage	Harbours	Light houses	Mines	Miscella- neous	Total	Deduct—Outlay from Contribu- tions	Net Total

Form 163

(See Chapter 61, Article 1223)

Statement of Credits and Debits to Military Department in the Account of
the _____ for the Month of _____ 191

CREDITS	East- ern Circle	West ern Circle	North- ern Circle	Secun- derabad Divn	Burma Divi- sion	Mil- itary Supply	PENSI- ON
I—Remittances from Military to Civil—Departmental Receipts							
II—Remittances from Civil to Military—Writes-back Transfer Receipts on Military Treasure chests							
III—Items adjustable by Civil							
IV—Items adjustable by Military—Miscellaneous Receipts							
Indian Family Pension Fund							
TOTAL FOR THIS MONTH							
TOTAL FROM 1st APRIL TO END OF THIS MONTH							
DEBITS	East ern Circle	West ern Circle	North ern Circle	Secun- derabad Divn	Burma Divi- sion	Mil- itary Supply	PENSI- ON
I—Remittances from Military to Civil—Writes back							
II—Remittances from Civil to Military—Cheques							
Remittance Transfer Receipts							
III—Items adjustable by Civil							
IV—Items adjustable by Military—Emergent Advances							
Miscellaneous							
TOTAL FOR THIS MONTH							
TOTAL FROM 1st APRIL TO END OF THIS MONTH							

No

Forwarded to the Military Accountant

(See Chapter el, Article 1229)

Register of Deposit account of the surplus Estates of deceased Officers and men of the Native Army, received under Act XII of 1894, Articles 176 and 177, for the year 191 -191

Date and No. of letter with which the deposit is received	From whom received	Name of deceased Officer or soldier	Rank and corps	Date of deposit in Government account at Presidency Bank	Amount of deposit	Date when paid	Amount paid	In title of Accountant General or Comptroller	Remarks

(See Chapter 62, Article 1239.)

Part I.

Dr. Statement of Post Office Receipts and Charges in the Civil Department of the Government of 191 . during the month of

From what Treasury paid.	To what local Post Office paid.	Particulars.	Amount of Remittance.	Treasury Total.	Miscellaneous payments.	Total payments in each Treasury.	In what Treasury received.	From what local Post Office received.	Particulars.	Amount of Remittance.	Treasury Total.	Sale of				Post Office Insurance Fund Premiums	Miscellaneous.	Total Receipts in each Treasury.
												Ordinary Postage Stamps.	Postal Service Stamps.	Service Postage Stamps.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Total																		

Part II.

Dr. Statement of Telegraph Receipts and Charges in the Civil Department of the Government of 191 . during the month of

No of Voucher	From what Treasury paid	To what Telegraph Office paid	Particulars	Amount of Remittance.	Treasury Total.	Miscellaneous payments.	Total payment in each Treasury.	In what Treasury received.	From what Telegraph Office received.	Particulars	Amount of Remittance.	Treasury Total.	Sale of Messages Forms	Miscellaneous.	Total Receipts in each Treasury.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Total of Part I.
Total of the month.
Add—Progressive total of previous month of the year.
Progressive total up to this month.

Form 166.

(See Chapter 83, Article 1246)

TELEGRAPH FORM No. 8.

Cash Requirement Statement showing the Amounts that will probably be required by the Government Telegraph Department from Treasuries under the Government of during 191 -1 .

Telegraph Officer or office	From what Treasury required	On account of Ordinary Expenses payable on pre- sentation of Bills or Certificates	On account of Presidency or Construction Es- tablishment, Construction or Extensive Repairs Payable on Letters of Credit	Total amount required from each Treasury.

Form 168.

(See Chapter 63, Article 1249.)

(To be printed on foolscap)

List of Debits and Credits to the Accountant General,
Comptroller,originating in Accounts of the Indian Telegraph Department
for the Month of 191 .

Particulars of Debits	Amount		Particulars of Credits	Amount.	
	R	a. p		R	a. p
TOTAL			TOTAL		

CASH, 191 .

Deputy Accountant General,
Post Office & Telegraphs

Form 169.

(See Chapter 64, Article 1257.)

(To be printed on foolscap)

988

FORMS.

Civil Department _____ in Account current with London for the Quarter ending _____ 191 .

	FOR THE MONTH OF		FOR THE MONTH OF		FOR THE MONTH OF		TOTAL.
	No. of Debits.	Amount.	No. of Credits.	Amount.	No. of Debits.	Amount.	
<div> <div> <div>Debits.</div> <div>Credits.</div> </div> </div>							
<p>Note: Debits only should be entered, any credits being given in the supporting statement.</p>							

Form 172.

(See Chapter 84, Article 1292)

Statement of Warrants issued by the Accountant General _____ during the Quarter ending _____
 to Indian Officers on the Retired List (or on Leave) permitting them to draw their Pensions (or Allowances from
 Colonies which do not exchange accounts-curren' with the Government of India*

No of entry	Name and Title of Officer	NO AND DATE OF WARRANT		At what Colonial Treasury and by whom payable	Source or sources to which the Pension (or allowance) is chargeable	Quarterly Rate of Pension (or allowance) and Propor- tion thereof chargeable to each different source
		No	Date			

* Of the official year

The _____ 191 .

Accountant General.

Form 174.

(See Chapter 64, Article 131E.)

List of Officers whose pensions (or allowances) are not wholly chargeable to British Indian Revenues, who, during the quarter ended, _____, have received certificates of last issue of pension in India (or last-pay certificates) in view to their pensions (or allowances) being paid in England.

No. of entry.	Name and title of Officer.	No. and date of Certificate		Source or sources to which the pension (or allowance) is chargeable.	Quarterly rate of pension (or allowance) from each different source.
		No.	Date.		

Form 175.

(See Chapter 65, Article 1318.)

(To be printed on royal paper)

Dr.

FORM OF JOURNAL

 C_{R_e} [illegible]

Form 176.

(See Chapter 65, Article 1316.)

(To be printed on open royal)

FORM OF LEDGER.

Name of Major Head

Dr.

Cr

Month	Journal Page	Eight Money Columns for Minor Heads								Ten Money Columns for Minor Heads allowing 14 inches to each									
		Debit	Credit																
		To or by Balance																	
		To or by sundry ac countants.																	
April 1st																			
May .																			
January 1st		To or by Balance																	
February .																			
March																			
		Total .																	

Form 180.

(See Chapter 88, Article 1415.)

Statement of Special Loans to Municipalities, etc., during 191

Corporation receiving Loan.	Amount of Loan sanctioned	Rate of Interest	Date of Order authorizing the Loan	Balance from last year	Amount advance ed th s year	Total	Amount repaid.	Balance of Loan at close of year	Amount of In terest received and credited to Revenue	Balance of In terest unpa d
	R o p			R o p	R o p	R o p	R o p	R o p	R o p	
	52,20 000 0 0	4 (a)		42 90 000 0 0	9 50 000 0 0	51,20 000 0 0		51 50 000 0 0	1 83 521 14 8	
	0,30 000 0 0	4 (a)		---	---					
	2 00 000 0 0	5			35 164 10 11	25 164 10 11	20 000 0 0	25 164 10 11	808 0 1	
	12 50 000 0 0	4 (a)		---	50 000 0 0	50 000 0 0		50 000 0 0	1 000 0 0	
		5		6 19 253 8 8		6,19 253 8 8	6 19 253 8 8		1 14 223 14 7	
		4		37 01 175 0 4		37,01 175 0 4	11 249 0 0	37 70 027 0 4	1 51 531 13 4	
		Nil				1 22 721 0 0	52 500 0 0	28 051 0 0		
	20 000 0 0	5		1 22 721 0 0	11 000 12 8	11 000 12 8		11 000 12 8		

(a) Two percent addition appropriated to form a Sinking Fund
The columns are not fully filled up as sample only, as only are required for guidance

Statement showing for the year—particulars of loans raised by Native States for ^{general} purposes since 1899-1900 and the loans raised by them during the year under report.

Serial No.	Name of State	AMOUNT AS NOTED		Rate of interest	Terms of repayment	Amount of Principal repaid prior to the year under report.	AMOUNT DUE AT COMMENCEMENT OF YEAR.		AMOUNT PAID DURING THE YEAR UNDER REPORT		AMOUNT DUE AT THE CLOSE OF THE YEAR.		Balance of the loan out- standing (including arrears of Principal) at the close of the year	REMARKS (INCLUDING A STATEMENT AS TO THE PURPOSE OF THE LOAN IN EACH CASE)	Reference to orders sanctioning loan.		
		As originally sanctioned and date of grant	As actually advanced.				Principal	Interest	Principal	Interest	Principal	Interest					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Form 181.

(See Chapter 88, Article 1418.)

Sinking Funds for Redemption of Loan during 191

	BALANCE		RECEIPTS		TOTAL		PAYMENTS		BALANCE	
	Government Securities	Cash	Government Securities	Cash	Government Securities	Cash	Government Securities	Cash	Government Securities	Cash
Corporations										
	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p
	71,900 0 0	895 2 4	81,000 0 0	92,471 3 1	138,800 0 0	97,326 5 5	97,276 3 7	1,33,800 0 0	10 2 0	
			50 0 0	500 0 0	500 0 0	500 0 0	479 4 22	500 0 0		

Form 183.

(See Chapter 71, Article 1478.)

Resource Estimate of the Province of _____ for the Months of _____
 and 191 .
 [In thousands of rupees omitting 000.]

GENERAL ACCOUNT.

	Month of	Month of	Month of
OPENING BALANCE—			
RECEIPTS—			
Estimated Revenue (Statement A)			Detail not required.
Ditto Debt Heads (Statement C)			
Ditto Receipts from Departments (Statement D)			
X—TOTAL BALANCE AND RECEIPTS			
OUTGOINGS—			
Estimated Expenditure (Statement B)			Detail not required.
Ditto Debt Heads (Statement C)			
Ditto Issues to Departments (Statement D)			
Y—TOTAL OUTGOINGS			
X—Y, BEING ESTIMATED CLOSING BALANCE			

Dated the 191 . Accountant General or Comptroller.

MEMORANDUM—

Surplus available for other Provinces during the month

Deficiency required from other Provinces during the month

* These are to be stated for information, but are not to be taken into account in calculating the balance of future months.

Form 183—continued.

A.—Revenue.

ESTIMATES OF REVENUE	CURRENT MONTH.			NEXT MONTH			REMARKS.
	Credited to Revenue Heads.	Credited to Account with India.	Total.	Credited to Revenue Heads.	Credited to Account with India.	Total.	
A.—Principal Heads of Revenue—(a)							(All unusual items should be explained here)
I.—Land Revenue							
II.—Opium							
III.—Salt		(b)			(b)		
IV.—Stamps							
V.—Excise							
VI.—Provincial Rates							
VII.—Customs							
VIII.—Assessed Taxes							
IX.—Forest							
X.—Registration							
XI.—Tributes from Native States							
TOTAL							
B.—Interest							
C.—Post Office and Mint—							
D.—Receipts by Civil Departments—							
E.—Miscellaneous—							
F.—Irrigation (in charge, Civil Officers)—							
G.—Buildings and Roads (in charge, Civil Officers)—							
TOTAL REVENUE							

(a) Explain any considerable differences from last year and any other facts worth noticing.

(b) Enter here credits on account of Northern India Salt Department.

B.—Expenditure.

ESTIMATES OF EXPENDITURE	CURRENT MONTH			NEXT MONTH		
	Debited to Service Heads.	Debited to Account with India.	Total.	Debited to Service Heads.	Debited to Account with India.	Total.
A.—Direct Demands on Revenues—						
1.—Opium		(d)			(d)	
2.—Other heads (e)		(e)			(e)	
B.—Interest—						
C.—Post Office and Mint—						
D.—Salaries and Expenses of Civil Departments—		(f)			(f)	
E.—Miscellaneous Civil Charges—						
F.—Famine Relief and Insurance—						
G.—Irrigation (in charge, Civil Officers)—						
H.—Buildings and Roads (in charge, Civil Officers)—						
TOTAL EXPENDITURE						

(d) Northern India Salt Department and Salt Treaty Payments

(e) Interest on Promissory Notes

(f) Survey Departments, Presidency payments in Bengal and Simla charges in Punjab

Form 183—continued

C—Debt Heads

ESTIMATES OF DEBT HEADS	CURRENT MONTH		NEXT MONTH		REMARKS
	Receipts	Outgoings	Receipts	Outgoings	
O—PERMANENT DEBT—					
Imperial Loans (under Account with Ind. a)					
Provincial Debentures					
TOTAL					
P—UNFUNDED DEBT—					
Special Loans					
Treasury Notes					
Deposits of Service Funds					
Savings Bank Deposits					
TOTAL					
Q—DEPOSITS AND ADVANCES—					
Excluded Local Funds					
Postal and Railway Funds					
Deposits of Savings Funds					
Deposits					
Advances					
Permanent Advances					
Accounts with Foreign States					
Suspense Accounts					
Cheques and Bills					
Bills on Advances and Mint Certificates					
Other Current Accounts, Net					
Departmental Balances, Net					
Exchange on Remittance Accounts (Net excluding Council Bills)					
Miscellaneous					
TOTAL					
R—IMPERIAL ADVANCE AND LOAN ACCOUNT—					
R R—PROVINCIAL ADVANCE AND LOAN ACCOUNT—					
T—REMITTANCES—					
Local Remittances and Adjustments					
Local Bills					
Foreign Bills (payments only)					
Foreign Remittances					
Account with India (excluding Revenue and Expenditure and Loans)—					
Foreign Bills Receipts					
Other Items					
Accounts with other Governments—					
Foreign Bills Receipts					
Other Remittances					
Other Items					
Account with London (excluding Council Bills)					
TOTAL					
Secretary of State's Bills (including exchange (b))					
TOTAL DEBT HEADS					

(a) Explain any large Net Receipts or Net Outgoings.

(b) Current month's Estimate should be according to actual Drawings. Explain how the estimates of all the three months have been arrived at.

Form 183—concluded

D—Estimated Receipts of, and Issues to, Departments

HEADS OF ACCOUNTS.	CURRENT MONTH		NEXT MONTH		REMARKS
	Receipts	Outgoings	Receipts.	Outgoings.	
Post Office					
Telegraph					
Marine					
Guaranteed Railways—					
Ordinary					
Profits					
Military Department					
Public Works Department—					
Ordinary Branches					
Railway Branches					
E. I. Railway					
E. I. Railway—Profits					
TOTAL DEPARTMENTS					

E.—Detail by Provinces of estimated Foreign Bills and Foreign Remittances.

	CURRENT MONTH				NEXT MONTH			
	Bills drawn on	Foreign Remittances from	Bills drawn by	Foreign Remittances to	Bills drawn on	Foreign Remittances from	Bills drawn by	Foreign Remittances to
India								
Central Provinces								
Burma								
Assam								
Bengal								
Bihar and Orissa								
U. P. of Agra and Oudh								
Punjab								
Madras								
Bombay								
TOTAL								

Form 184.

(See Chapter 71, Article 1484.)

CASH BALANCE REPORT.

PROVINCE OF _____

Last day of _____ 191 .

Total A at credit with Presidency Banks . . R

„ B in Revenue Treasuries . . . „

Local Remittances in transit . . „

TOTAL CASH BALANCE R

BALANCE AS REPORTED IN TELEGRAM OF THE 8TH . R

(Station) _____

of 191 .

Accountant General or Comptroller.

FORM 184—*continued.*

Form

*Abstract of the Cash Balance Report of the**Part I.—Balances at credit with Banks and Branch Banks.*

A

Name of Treasury.	Available Balance.	Foreign Notes, Small Coin, and Coins withdrawn from circulation excluded under Clause X or XI of the Contract.	Total Balance.
	R	R	R
			-
			-
TOTAL BALANCE AT CREDIT			

Part II.—Balances in custody of Treasury Officers.

B

Name of Treasury.	Balance.	Name of Treasury.	Balance.
PREVENT TREASURIES	R	Brought forward	R
Carried over		TOTAL PREVENT TREASURIES.	

Form

Abstract of the Cash Balances Reports of the

Part V.—Detail of Kinds E.		Part VI—Amounts at disposal of Comptroller General.	
KIND.	Value in Rupees.	Treasuries	Amount
	R		
PAPER.			
Home notes			
Foreign notes			
Bank Post Bills			
GOLD			
Sovereigns			
Half sovereigns			
SILVER			
Whole Rupees			
Half "			
Quarter "			
Eighth "			
NICKEL			
One Anna Piece			
BRONZE AND COPPER			
Double Piece (Copper)			
Single "			
Half "			
Pie Pieces			
UNCURRENT			
Gold			
Silver—			
Light weight coins			
Other Uncurrent			
Rupees and Half-rupees			
1835 Rupees and Half-rupees			
1840 Rupees and Half-rupees			
Copper			
TOTAL DETAILED BALANCE .			
Add—			
Balances of unreported treasuries not detailed above			
Add—			
Available Balance with Banks as per Part I			
TOTAL E .			
<p><small>V E.—The sum of balances A, B and C is the balance of a count and the cash balance of the province. The total E is the sum of totals A, B, C, and D, but as the details of A are in Treasuries whose reports are filed, and the details of B are in "available" part of balance at end of the year, and as the balance of C is known, these amounts have to be added to the sum in addition to the balances of which details can be given.</small></p>			
		<p>Part VII.—Transactions in Nickel and Bronze and Copper.</p>	
		NICKEL.	
		Net issued to the public	
		or	
		Net received from the public	
		BRONZE	
		Net issued to the public	
		or	
		Net received from the public	

Form 184A.

[See Chapter 71, Article 1484 A., C A. C.]

Return of coins withdrawn from circulation and held in the Province of
on

NAME OF TREASURIES	LIGHT WEIGHT COIN (TALE VALUE)	SHEROFF MARKED BUT NOT LIGHT WEIGHT RUPEES AND HALF RUPEES	SOLDERED BUT NOT LIGHT WEIGHT RUPEES AND HALF RUPEES	OTHER UNCURRENT BUT NOT LIGHT WEIGHT RUPEES AND HALF RUPEES	1835 RUPEES AND HALF RUPEES	1840 RUPEES AND HALF RUPEES	Defaced and defective but not light weight quarter and eighth rupees	Opening Balance	Remittance received (+) despatched (-)	Received from public Closing Balance	Opening Balance	Remittance received (+) despatched (-)	Received from public Closing Balance	Defaced and defective but not light weight quarter and eighth rupees	Opening Balance	Remittance received (+) despatched (-)	Received from public Closing Balance
	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public	ived (+) (-) public
TOTAL TREASURIES																	
Name of Currency Agencies																	
TOTAL CURRENCY AGENCIES																	
GRAND TOTAL																	

Amounts remitted to the Mints and other Provinces

Date	From	To	Light weight coins	Sheroff marked but not light weight rupees and half rupees	Soldered but not light weight rupees and half rupees	Other uncurrent but not light weight rupees and half rupees	1835 rupees and half rupees	1840 rupees and half rupees	Defaced and defective but not light weight quarter and eighth rupees
TOTAL REMITTED									

*Spec by "Mint" or Treasury

Date

Accountant General or Comptroller.

FORM 184B.

Form 185.

(See Chapter 71, Article 1490)

(Foolscap size)

Estimate of small silver, nickel, bronze, and copper coins for the Province of showing the actual results of 1892 and the probable requirements of 1893

No of entry	PARTICULARS	SMALL SILVER (VALUE)			NICKEL	BRONZE AND COPPER (VALUE)			
		Half rupee	Quarter rupee	Eighth rupee	One anna	Double pie	Single pie	Half pie	Pis p ees
1	Stock in the province, both treasuries and depôts on 1st October 1891	R	R	R		R	R	R	R
2	Additions— (1) by new coinage delivered from the mint (2) by receipts from other provinces								
3	TOTAL								
4	Remittances to other provinces								
5	Stock on 30th September 1892								
6	TOTAL								
7	Differences between (3) and (6) being the net <i>absorption</i> or <i>excess</i> in the province								
8	Estimated further requirements in 1893								
9	Estimated excess stock available								
<i>Details of Nos 2 and 4.</i>									
	<i>From</i>								
	<i>To</i>								

Form 187
(See Chapter 73, Article 1558)
Receipt Register

N ^o of Case	Date of Receipt	Official Designation of Officer	Fund Person or Trust in whose behalf the Investment is held	PARTICULARS OF NOTES					Disposal of the Investment.	No of Acknowledgment of Certificate	To be converted into Stock carrying Interest from	Amount of Interest due till date of Conversion	No of Order by which remitted	No and date of Credit in Stock Account	REMARKS
				No	Per cent	Loan of	Amount	To what date Interest has been paid							

Form 188
(See Chapter 73, Article 1562)
Stock Account

1	2	3	4	5	6	7	8	9	10	11	12
Serial No	Date of entry	To what Person, or Fund or Trust the Investment belongs	Amount of the Investment	To whom Interest is to be remitted	Amount of half yearly Interest	Amount of Commission to be deducted	Form of Income Tax Certificate	Tax at 4 ples	Tax at 5 ples	No of order remitting each half yearly Interest	No of case in Form No 187
						1889-90					
						1900-01					
						1901-02					
						1902-03					
						1903-04					

Form 189.
(See Chapter 73, Article 1562)
Stock Disposal Account.

Serial No	Date of entry	To what Person or Fund or Trust the Note belongs	No of entry in Register	Amounts disposed of	How disposed of	No. of Case in Form 187
-----------	---------------	--	-------------------------	---------------------	-----------------	-------------------------

Form 190.
(See Chapter 73, Article 1566)
Cotering List

Date of forwarding	Designation of Local Account Officer	No. of Case in his Stock Account	PARTICULARS				Date up to which Interest realised
			No	Per cent	Loan	Amount	

Form 191

(See Chapter 73, Article 1567)

Intermediate Register of Notes received and their Disposal by transfer to the General Account

1	2	3	4					5	6
No. of Case	Date of Receipt	From whom received	PARTICULARS					No. of order by which remitted	Date and No. of Credit in General Account
			No.	Per cent	Loan	Amount	Interest paid to		

Form 191A

(See Chapter 73, Article 1578A.)

No. _____, dated the _____ of _____ 191

CENTRAL TRUST INTEREST ACCOUNT.

INTEREST PAYMENT ORDERS

Designation of Local Account Officer—

Balance left after purchase

Interest on notes held in stock

Interest realized on conversion into stock

of notes of the nominal value of R \$ } R a

of the _____ per cent. loan of _____ for the half year period

ending the _____ of _____ 191, as per details overleaf

(In words) Rupees

Deduct—Commission @ $\frac{1}{4}$ per cent

Income Tax @ _____ paise per rupee

TOTAL DEDUCTION

NET R _____

You are hereby authorized to pay the net amount of this order to the persons, trusts or funds
India
to which this investment belongs and to debit the amount to Bombay in your next Exchange
Madras

Comptroller India Treasuries

Account with the Accountant General Bombay

Accountant General Madras

Central Account Officer

§ + To be entered by the Local Account Officer

FROM
TO

THE
With reference to Interest Payment Order _____, dated the _____ of _____

191, the undersigned begs to intimate that he has debited R _____ to Bombay in his Exchange
Madras

Account for the month of _____ 191 being net amount
after deducting { Commission at $\frac{1}{4}$ per cent R
Income Tax—R _____

on gross amount of interest.

Designation of Local Account Officer

Form 191B

To _____ (See Chapter 73, Article 1578A.)

THE TREASURY OFFICER

TREASURY

Pay to

R _____

(in words) Rupees

as refund of Income Tax excess deducted in my Payment Order No. _____ from interest on
Securities held in stock by the Comptroller General (or Accountant General, Bombay or Madras).

Dated _____

A. B. _____
Account Officer

A B—This voucher should be charged to "Account Current with _____ Central Trust
Madras

Interest Account and not to Income Tax Refunds.

This order is current for three months from the date of issue only, and must be received
by the person to whom it is payable before payment.

Received the within mentioned sum.

Form 192.

(See Chapter 74, Annexure, para 7.)

*Form 1 prescribed in Rules for Charitable Endowment Funds**Register of Securities held under Act I of 1880.*

Name or brief description of security, as far as it is ascertainable.			PARTICULARS OF SECURITIES RECEIVED																	DETAILS OF SECURITIES						REMARKS	
No.	Date of receipt.		No. and date of forwarding letter.	Nature of securities, e.g. Government securities, Warrent, Guaranteed Railway, etc.	Distinguishing number of each security.	Nominal value of each security.	Total nominal value of each separate endowment.	Ledger folio.	Date.	To whom sent.	Authority for return.	No. and date of acknowledgment.	Nominal value of each security.	Quarter in which deducted from balance.	Initials of the Treasurer or Assistant in charge.	Remarks.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18										

NOTE.—The amount of each quarter, the total of the amounts returned during the quarter, with a note of the serial numbers to which they appertain, shall be submitted to the Comptroller General of India, with a note of the serial numbers to which they appertain, and the Comptroller General shall be responsible for the amounts sent to the Comptroller General should not be entered in columns 11-16 or 17-18.

Form 193.

(See Chapter 74, Annexure, para. 7.)

(Form 2 prescribed in Rules for Charitable Endowment Funds)

Ledger Account of Securities held under Act VI of 1890

- 1 Name of endowment
- 2 Particulars of vesting order
- 3 When vested in Treasurer
- 4 Names of Administrators
- 5 To whom interest is to be sent

PART I—*Account of Capital*[illegible]

Δ B - The balance of the value columns must be worked out on every day on which there is a new entry

Part II—Cash account

RECEIPTS			EXPENDITURE		
Date	Particulars	Amount	Date	Particulars	Amount

N.B.—To be closed annually to balance. The transactions will not be numerous. A few pages of the ledger (ruled only for the Cash Account) may be left for each account so that the account may be carried on for several years without opening a fresh Ledger Account.

Form 194

(See Chapter 74, Annexure, para 11)

*(Form 3 prescribed in Rules for Charitable Endowment Funds)**Balance Sheet.*

PARTICULARS	NUMBER AND VALUE OF SECURITIES				
	GOVERNMENT SECURITIES, 4 PER CENT OF 1865		(A pair of columns for each different kind of security held.)	TOTAL	
	No	Value		No	Value
Opening balance (from last year)					
Received during year (total must agree with Form 1)					
Grand Total (a)					
Returned during year					
Sent to Comptroller General during year					
Total transferred or returned (b)					
Closing balance [difference between (a) and (b)]					

Certified that the above closing balance has been compared with the securities in Treasurer's possession, and has been found to agree both as to number and value

(See Chapter 74, Annotated, para. 13.)

*(Form 4 prescribed in Rules for Charitable Endowment Funds)**Register of Properties other than Securities for money held under Act VI of 1890.*

Social No.	PARTICULARS OF VESTING ORDER		Name of Endowment	Adminis- trators of property	PROPERTY HELD			TITLE DEEDS HELD						Initial of Treas- urer or Asst. in charge	REMARKS
	No	Date			Description	Value	Annual income if known	Description	Date of receipt	Where deposited	Date of return	To whom returned	Authority for return		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Form 196.

(See Chapter 71, Annexure, para 14.)

(Form 196 provided in Rules for Charitable Endowment Funds)

Part I.—List of Properties other than Securities held under Act VI of 1910.

Particulars of property			Name of endowment	Address of property	Property held			REMARKS
No.	Year	Value			Description	Value	Annual Income, if known	
1	—	3	6	—	0	7	8	0

Form 197.

(See Chapter 75, Article 1592)

(OVERSE)

Report of Audit of the Accounts of _____ Commissioner of Currency, _____
 Circle, for the month of _____ 191

	DESCRIPTION	BALANCE	
		Opening	Closing
Certified—	HOME NOTE ACCOUNTS		
	I—HOME CIRCLE ONLY		
	1 Stock		
	2 Exchange Note		
	3 Circulation		
	4 Cancelled Note		
	5 Invoiced Note		
	6 Agency Note		
	7 Government		
(2) that the debits and credits to Circulation account have been proved against the corresponding debits and credits under the value accounts			
(3) that the debits and credits under Agency Note and Agency Coin accounts have been proved by the reports received from the agencies	8 Total balance		
	9 *Add—Funds received from England		
	10 *Written off under Warrant		
(4) that the other journal entries (except in the cases of transfers between Stock Exchange Note and Cancelled Note accounts and between Reserve and Exchange Coin and bullion accounts) are supported by receipts produced by the Commissioner or by invoices obtained from the Accountant General which receipts and invoices have been initialed;	11 GRAND TOTAL		
(5) that the ledger postings duly correspond with the journal	CLOSING BALANCES OF VALUE ACCOUNTS		
(6) that the transactions of one day namely _____ have been traced through the books and no discrepancies have been found	12 Reserve Coin		
	13 Gold		
	14 Silver Bullion at Mint		
	15 Securities		
	16 Silver Bullion held by Secretary of State		
	17 Gold Bullion held by Secretary of State		
	18 Seen titles		
(7) that the balances shown in the first column of this report (being the opening balances of the month) agree with those shown in the second column of last month's report	19 Exchange Coin		
	20 Gold		
	21 Foreign Notes		
	22 Circles		
	23 Agency Coin		
	24 Gold		
	25 Foreign Notes		
	26 Foreign Circle Adjusting Account		
(8) that Parts I and II of the monthly Statement (office copy) agree with the ledger	27 Total Balance being equal to that under heading 3 (Circulation)		
(9) that the balances shown in the	Certificate of the verification of the balance of the Exchange Department		
	Certified that the balance of the Exchange Department of the Currency Office was counted by me on the evening of the _____ and found to agree with the accounts of that day		
(10) that the invoices and warrants referred to in the headings 9 and 10 as detailed on the reverse have been inspected and initialed by me	Verifying Officer		

* Heading 9 is to be entered in the 1st column and heading 10 in the 2nd

Signature _____

Designation _____

Assistant Accountant General

Form 198.

(See Chapter 75, Article 1598.)

MEMORANDUM OF NOTE BALANCES IN THE CURRENCY DEPARTMENT AT										PARTICULARS OF NOTE STOCK IN ISSUE DEPARTMENT																																																	
ON																																																											
R 5	R 10	R 20	R 50	R 100	R 500	R 1000	R 10000	Total Number of Pieces	Value.	GRAND TOTAL.	Denom- nation	Series	Number From	Number To	Number of pieces	Number of Denom- nation																																											
ISSUE DEPARTMENT-- Note Stock Home Notes Do. Sub-circle Do. Sub-circle (A separate slip of just en- is a numbered) Home Notes cancelled Sub-circle Notes cancelled Names of sub circles EXCHANGE DEPARTMENT-- Home Notes Exchange Accounts Foreign Notes Calcutta Cawnpore Lahore Madras Bombay Karachi Rangoon										Five Ten Twenty Fifty Hundred Five hun- dred Thousand [Continue on reverse if necessary]										H 8 H 9 H 10 H 5 H 4 H 3 H 2 H 1										14001 00001 17001 15001 00001 11001 03201 00001										1 14000 67000 59000 00000 18000 00000 00000																			
NOTE ACCOUNTS-- Stock Exchange Cancelled										Balance taken from Books										Balance ascertained by Counting										VALUE ACCOUNTS-- Reserve coin and small coin Exchange coin Foreign Notes Notes on the Register of Valuables										Balance taken from Books,										Balance ascertained by Counting									
TOTAL										TOTAL										TOTAL										TOTAL																													

Certified that at the closing balances of the
 presence of the
 and that I have thus satisfied myself that the balances of specie and notes on the dates mentioned are as detailed below --

Currency Office of the
 and in accordance with the instructions contained in Chapter 75 Article 1599 of the Civil Account Code

191 have been verified by me on in the

Total to be stated in words
 The above is exchange of an advance of R.
 Y.B. -- [I preferred the columns Particulars of Note Stock may be printed on the back of the Form instead.]

Substitute the following for this Form :—

Form 199.

Abstract return of expenditure on stores purchased in India by the
during 19 -19 .

1	2	3	4	5
Classes, heads and sub-heads	Value of imported stores purchased in India	VALUE OF STORES PRODUCED IN INDIA		REMARKS
		Cost of goods obtained from Government factories	Cost of goods obtained from private dealers	
A—Bridge Work . . .	Rs	Rs	Rs	
B—Engineers' Plant excluding Petty Tools . . .				
C—Workshop Machinery and Heavy Tools . . .				
D—Ballast and Permanent-way . . .				
E—Rolling Stock—				
a—LOCOMOTIVES—				
1—Engines and spare parts				
2—Vacuum automatic brake gear and rigging				
b—COACHING AND GOODS STOCK—				
1—Complete vehicles . . .				
2—Iron-work . . .				
3—Vacuum automatic brake gear and rigging . . .				
4—Metallic and other fittings . . .				
5—India-rubber fittings . . .				
6—Trimmings . . .				
c—MOTOR CARS . . .				
F—Building and Station Materials and Fencing not specifically provided for under G—				
G—Tools and Stores—				
a—TOOLS AND CUTLERY . . .				
b—STORES—				
1—Hardware . . .				
2—Lamps and lampware other than glass parts . . .				
3—Wire . . .				
4—Metals unmanufactured—				
Brass . . .				
Copper . . .				
Iron . . .				
Carried over				

Form 200—(cancelled)

Form 201.

(See Chapter 76, Article 1829)

Statement showing the collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities, and Gratuities paid by the Government in the year 191

Class	Income	PAID BY THE GOVERNMENT								REMARKS
		SALARIES.		PENSIONS AND ANNUITIES		GRATUITIES		TOTAL.		
		Number of Assessors.	Amount of Tax	Number of Assessors.	Amount of Tax	Number of Assessors	Amount of Tax	Number of Assessors.	Amount of Tax	
1	2	3	4	5	6	7	8	9	10	11
	R	R	R		R		R		P	
I	1 000 but less than	1 250								
II	1 250 „ „	1,500								
III	1 500 „ „ „	1,750								
IV	1 750 „ „ „	2 000								
	Total I to IV									
V	R	R								
	2,000 but less than 2 500									
VI	2,500 „ „ „	3 000								
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(See Chapter 70, Article 1029.)

• Statement showing the collections of the Tax under Act II of 1886 from interest on Securities in the year 191 .

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Norx.—As interest on the same security is generally paid twice in the year the amount of securities to be shown in columns 3, 5 and 7 should be one-half of the aggregate value of the securities on which interest was paid during the year.

Form 202A.

(See Chapter 76, Article 1629B.)

Statement showing the distribution between Europeans and Natives of the Government Securities belonging to the several Loans held by the Comptroller General on my account on the 31st December 191 .

PARTICULARS OF LOAN.	HELD ON ACCOUNT OF		TOTAL.
	Europeans.	Natives	
3% LOAN—			
1896-97			
3½% LOANS—			
1812-43			
1854-55			
1865			
Reduced, 1879 . .			
4% LOANS—			
(To be specified) . .			
4½% LOANS—			
(To be specified) . .			
RAILWAY PROVINCIAL DEBT—			
(To be specified) . .			

Date *(Of the Statement)*

- NOTE—(a) Notes held by companies whose Head Office is not in India are to be classified as European Loans.
- (b) Notes held by companies whose Head Office is in India are to be classified in accordance with the nationalities of the Managers or Managing Agents.
- (c) Notes held by local bodies such as Local Authorities are to be classified as held by Natives.
- (d) In those cases where the Trusts are not the same the European and Native Portion may be determined by the nature of the securities.
- (e) The same may, if it be taken as a whole, be classified as European.
- (f) Any cases of the responsibility of the Government may be referred to the Comptroller General.

Form 203

(See Chapter 80, Article 1899)

Statement of contingent expenditure of the Office of the Accountant General¹ for the
Comptroller
months from April to _____ 191

PAST YEAR		CURRENT YEAR		
From April to	Actuals for whole year	From April to	Probable requirements for the remaining months of the year	Budget provision

See Chapter 76, Article 1429 (b) 1

PART 2.

Movements of Gold for the period ended (for currency).

Names of Treasuries or Currency Agencies	Net amount of Gold supplied + or - £	TRANSACTIONS WITH THE PUBLIC						Net Total £	Net Total £	Net Total £	Net Total £
		Receipts, £	Issue of Gold, £	Issue of Gold, £	Issue of Gold, £	Issue of Gold, £	Issue of Gold, £				
Treasuries											
Total Treasuries											
Currency											
Total Currency											
Grand Total.											

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	47	556	970
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